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STATISTICS OF INCOME **1968**

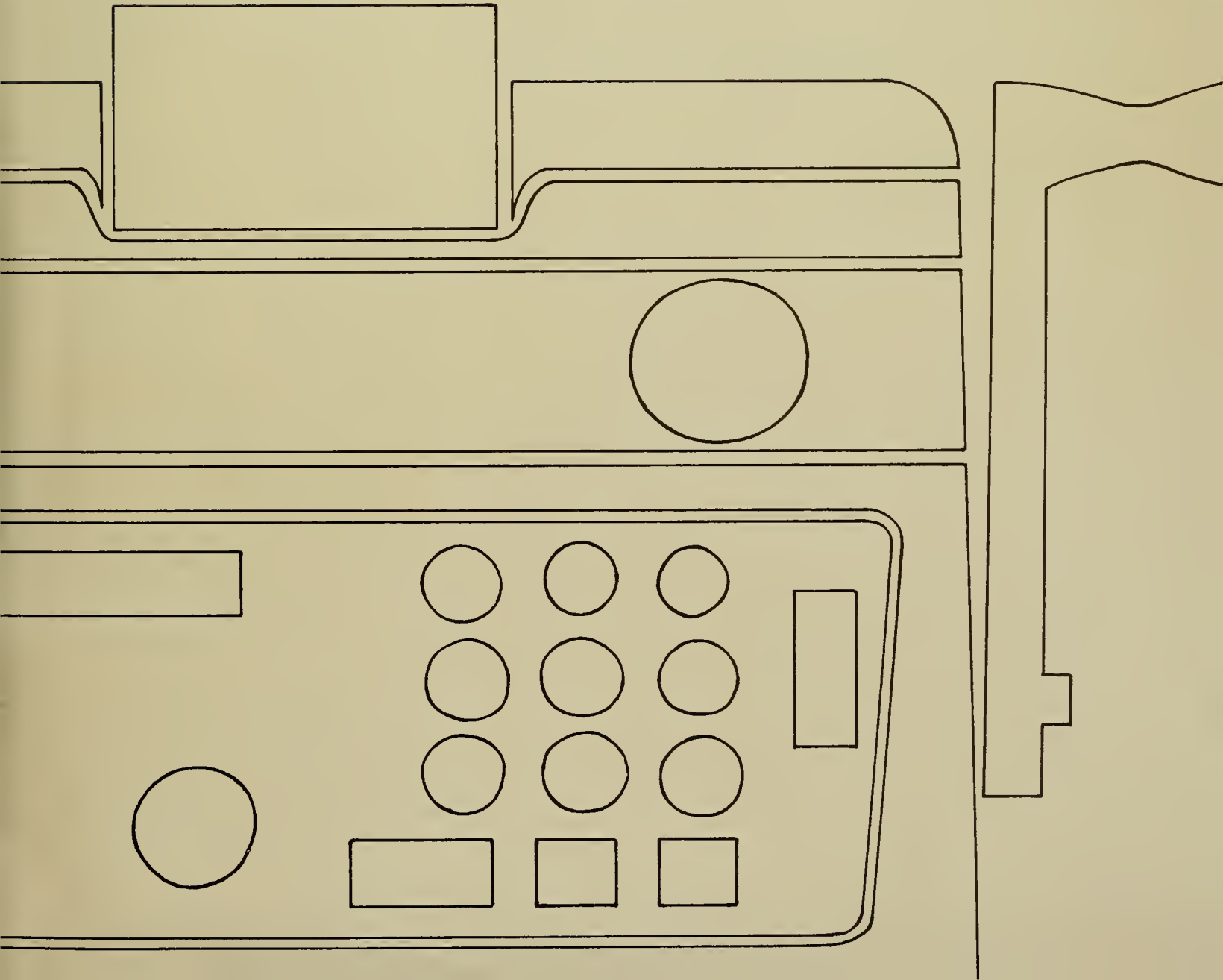
**BUSINESS**  
**INCOME TAX**  
**RETURNS**



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This report was prepared under the direction of William J. Smith, Jr., Chief, Business Statistics Staff, Income, Finance, and Wealth Branch. Other branches of the Statistics Division assisted in development of the sample design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical abstracting of the data was conducted by the service centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Covington, Kentucky; Kansas City, Missouri; Philadelphia, Pennsylvania; and Ogden, Utah; and the Data Center in Detroit, Michigan, which also developed the computer systems design and conducted computer processing of the data.







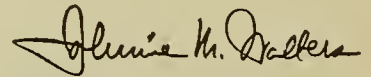
# Letter of Transmittal

Treasury Department,  
Office of Commissioner of Internal Revenue,  
Washington, D. C., November 29, 1971.

Dear Mr. Secretary:

The following report, *Statistics of Income--1968, Business Income Tax Returns*, was prepared in partial fulfillment of the requirement of section 6108 of the Internal Revenue Code that statistics be published annually with respect to the operation of the income tax laws. This report includes financial and economic data from the tax and information returns filed by proprietorships, partnerships, and corporations.

Classification of businesses by type of industrial activity is an important feature of this report series, along with measures of business income, expenses, and size. New features in this report include data on expenses peculiar to farm proprietorships, classification of proprietorships, partnerships, and small business corporations by size of depreciation deduction, and classification of partnerships and small business corporations by accounting period covered.



*Commissioner of Internal Revenue.*

Hon. John B. Connally,  
*Secretary of the Treasury.*

# Contents

Guide to tables by subject, v

**Section 1**

Total business activity, 1

**Section 2**

Proprietorships, 19

**Section 3**

Partnerships, 125

**Section 4**

Small business corporations, 193

**Section 5**

All corporations, 213

**Section 6**

Law and terminology, 249

**Section 7**

Sample design and limitations, 259

**Section 8**

1968 Forms and instructions, 269

**Section 9**

Historical summary, 313

**Section 10**

Index, 325

# Guide to Tables . . . by Subject

## ACCOUNTING PERIOD

Partnerships (table 3.8), 192  
Small business corporations (table 4.5), 210

## COST OF DEPRECIABLE PROPERTY

Proprietorships (table 2.8), 89

## HISTORICAL

Proprietorships (table 9.1), 314  
Partnerships (table 9.2), 316  
Small business corporations (table 9.3), 319  
All corporations (table 9.4), 322

## INCOME STATEMENTS

Proprietorships (tables 2.2, 2.3), 28, 35  
Partnerships (tables 3.2, 3.7), 135, 186  
Small business corporations (table 4.2), 199  
All corporations (tables 5.2, 5.3), 220, 225

## INDUSTRY CLASSIFICATION, MAXIMUM DETAIL

Proprietorships (table 2.1), 24  
Partnerships (table 3.1), 129  
Small business corporations (table 4.1), 196  
All corporations (table 5.1), 215

## NUMBER OF SHAREHOLDERS

Small business corporations (table 4.6), 211

## SIZE CLASSIFICATIONS

Adjusted gross income:

Proprietorships (table 2.9), 98

Business receipts:

Proprietorships (tables 2.4, 2.8), 36, 89

Partnerships (table 3.3), 143

Small business corporations (table 4.3), 205

All corporations (table 5.4), 230

Depreciation:

Proprietorships (table 2.7), 86

Partnerships (table 3.6), 183

Small business corporations (table 4.4), 208

Total assets:

Partnerships (table 3.7), 186

## STATE DATA

Proprietorships (tables 2.5, 2.6), 62, 81

Partnerships (tables 3.4, 3.5), 164, 179

All corporations (table 5.5), 242

## TOTAL BUSINESS ACTIVITY

All business summary (table 1.1), 5



# Total Business Activity

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## CONTENTS

Industrial activity by State, 3

Depreciation as a business deduction, 4

### *Charts*

1A Number of businesses and receipts, by industrial division, 2

1B Depreciation deduction, by type of business organization, 3

1C Depreciation as a percent of total deductions, 4

### *Basic table*

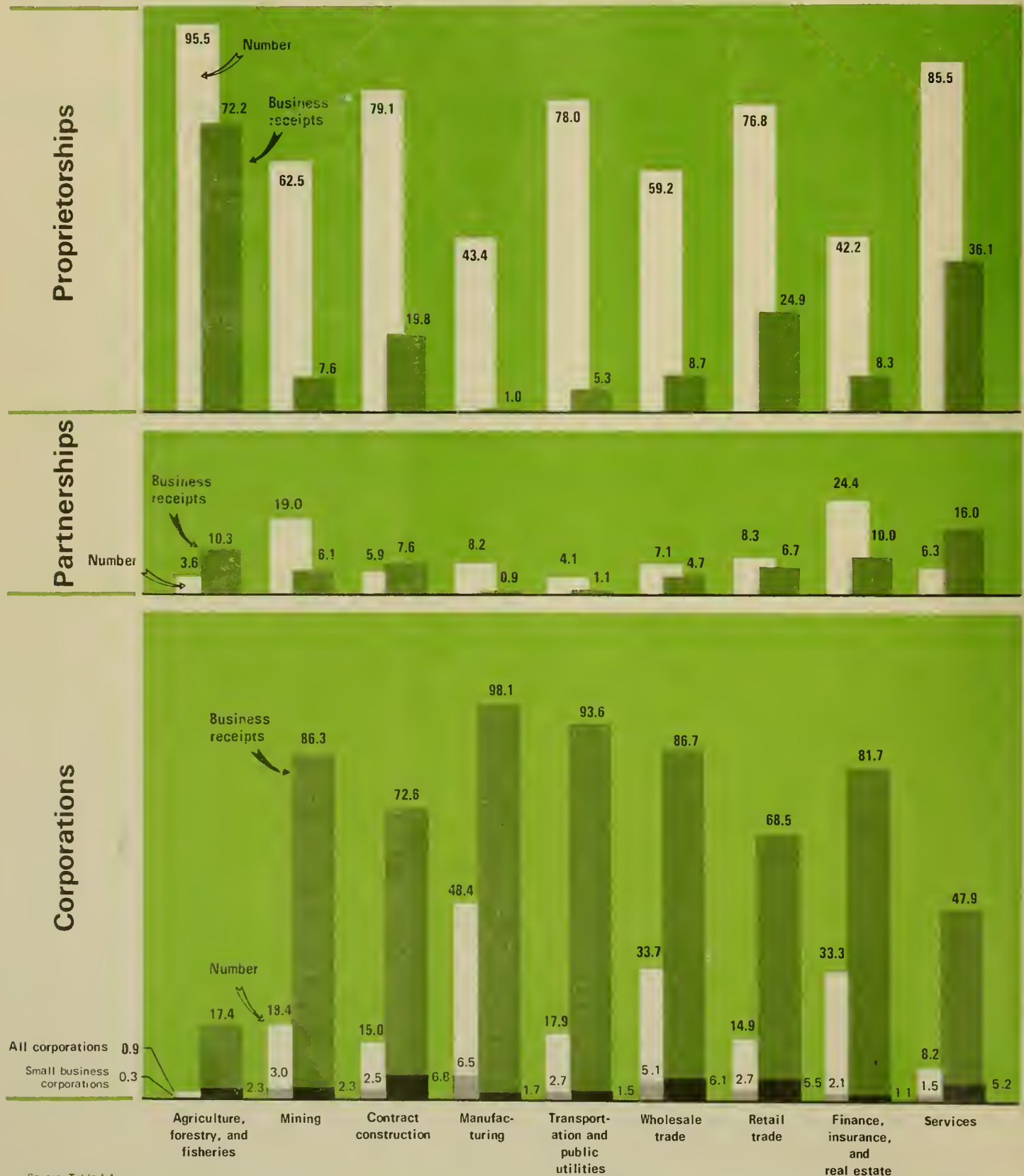
1.1 Number of businesses, business receipts, and selected deductions,  
for selected industries, 1967 and 1968, 5



Chart 1A

## Number of businesses and receipts, by industrial divisions, 1968

Percent distribution by business organization (Each division totals 100 percent.)



Source: Table 1.1

This report presents financial and economic data about the tax returns of 9.2 million proprietorships, 917 thousand partnerships, and 1.5 million corporations, portraying virtually all United States business activity in 1968. The data are from samples of tax and information returns, designed to give complete coverage of all business returns filed. The period covered by most of the returns was the calendar year 1968; almost all proprietorships, about 89 percent of the partnerships, and nearly half of the corporations filed for the full-year period ending December 31, 1968. The period covered by the remainder of the returns varied from accounting years ending in July 1967 through those ending in June 1968.

Type of industrial activity is a primary feature of this report, and nearly every table contains some industry classification. In some tables, the industry data are cross-classified by various size categories, such as business receipts, depreciation deduction, or total assets, or by the geographic area where the returns were filed. Chart 1A summarizes the relative importance of the forms of business organization in each industrial division.

Table 1.1 shows business receipts and selected deductions for industries important in one or another of the corporate and noncorporate forms of business. The items selected for presentation in this table are not strictly comparable for all the forms, but they are comparable enough for purposes of rough comparisons within an industry. Limitations on the comparability of these items are mentioned under the item headings in the "Explanation of Terms."

### INDUSTRIAL ACTIVITY BY STATE

Data classified by industry and by the State where the returns were filed are presented in sections 2 through 5 for proprietorships, partnerships, and corporations. These data are derived from the same samples as the other data in this report, which were designed to yield national rather than State statistics. Nevertheless, these samples can be used to estimate business activity by State, though reliable data are not available for every industry in all States. Various groupings of industries and in some cases of States have been made to alleviate this problem. Another step taken to increase the reliability of the estimates was to compute separate weights for the sample data by Internal Revenue District rather than using the national weights used in other tables. For this reason, the United States totals in the State tables differ slightly from the totals in other tables. The sampling variability of the figures is also generally somewhat higher in the State tables.

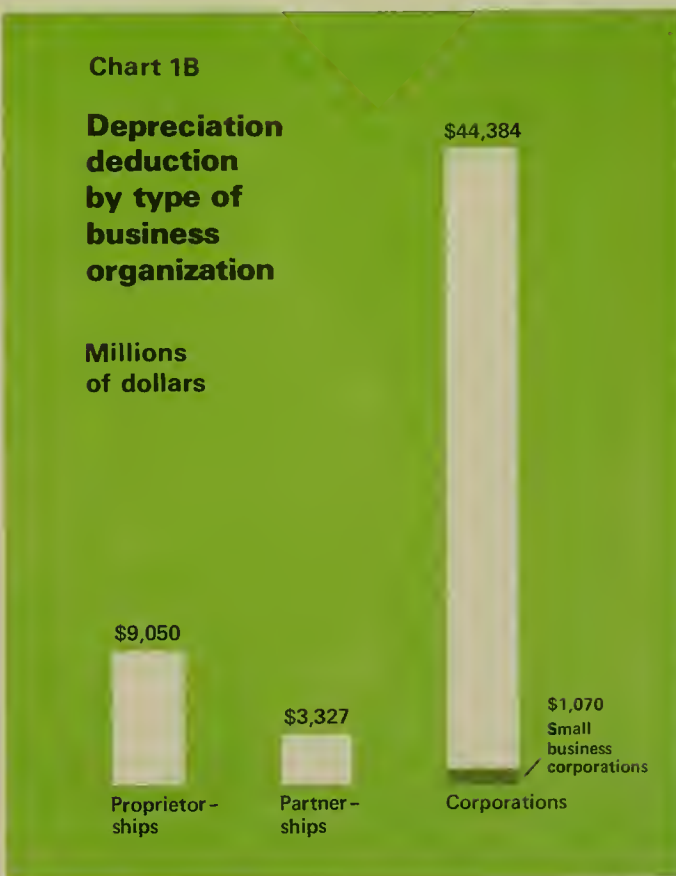
Apart from the sample design, the chief limitation of the data in the State tables is that they are shown for the State where the return was filed, which is not necessarily the State where the business was conducted. For most of the businesses in this report, this presents no problem, because the place of business was in the State where the return was filed. However, in two cases the problem becomes serious.

The first problem arose from the fact that larger businesses, and especially large corporations, often engaged in business activity across State lines. Thus the

receipts reported only in the State where the return was filed were actually earned in several different States. In the corporation tables and in chart 5A, only those with business receipts of less than \$1,000,000 are shown on the assumption that this group is less likely to be engaged in interstate business activity.

The second problem, which involves primarily proprietorships, came about because of the Internal Revenue processing system. Tax returns were processed in Service Centers, each serving a particular geographic Region. When a return from outside the Region was filed in a Service Center, it was given a code for one of the Districts served by that Center. Each Center had a particular District office it used to accumulate such returns, and in each such State, the return data were somewhat overstated. The States thus overstated were California, Connecticut, Florida, Maryland, Ohio, and Texas. The overstatement is not very serious except in the State of Maryland, where many returns from other parts of the country erroneously filed in Washington, D. C., were classified.

The District of Columbia is shown as a separate classification in the tables for unincorporated businesses but not for corporations. This was due to processing differences. The District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District; however, returns of proprietors and partnerships with District of Columbia addresses were separately identified during statistical processing. This was not done for corporation returns; consequently, in the corporation tables, the District of Columbia is included in the State of Maryland.





## DEPRECIATION AS A BUSINESS DEDUCTION

More than 8.8 million businesses claimed depreciation of \$57 billion on their 1968 income tax returns. Three-fourths of this amount (\$43.3 billion) was reported by corporations, 16 percent by proprietorships, 6 percent by partnerships, and 2 percent by small business corporations. These and other data about the depreciation deduction are presented in several tables in this report.

Industry and size of the depreciation deduction are used as classifiers in tables 2.7, 3.6, and 4.4 for proprietorships, partnerships, and small business corporations. Depreciation data for all corporations are classified by industry in table 5.1.

About 37 percent of the total amount of depreciation claimed by unincorporated businesses was in the industrial division of agriculture, forestry, and fisheries. In the corporate area, 44 percent of the depreciation charges were reported by businesses engaged in manufacturing and 25 percent by those in transportation, communication, electric, gas, and sanitary services.

Chart 1C, which relates depreciation and total deduc-

tions for each form of business organization, provides an approximate measure of the relative importance of this deduction in the income computation of each form. Depreciation as a percent of total deductions ranged from 2 percent for small business corporations to 5 percent for proprietorships. By industry, this figure varied from one form of business organization to another. Chart 1C shows that in the industrial division of agriculture, forestry, and fisheries depreciation represented 13 percent of the total deductions of proprietorships and 4 percent of the deductions of corporations. In finance, insurance, and real estate, depreciation accounted for 17 percent of the deductions of partnerships and only 3 percent of corporation deductions.

While broad comparisons can be made between different forms of businesses, the depreciation figures are not strictly comparable because, for example, the data for proprietorships and corporations include additional first-year depreciation which is not included in the partnership and small business corporation data.

For further information about the depreciation deduction refer to section 6, Explanation of Terms.

Chart 1C

### Depreciation as a percent of total deductions, by industrial division and type of organization

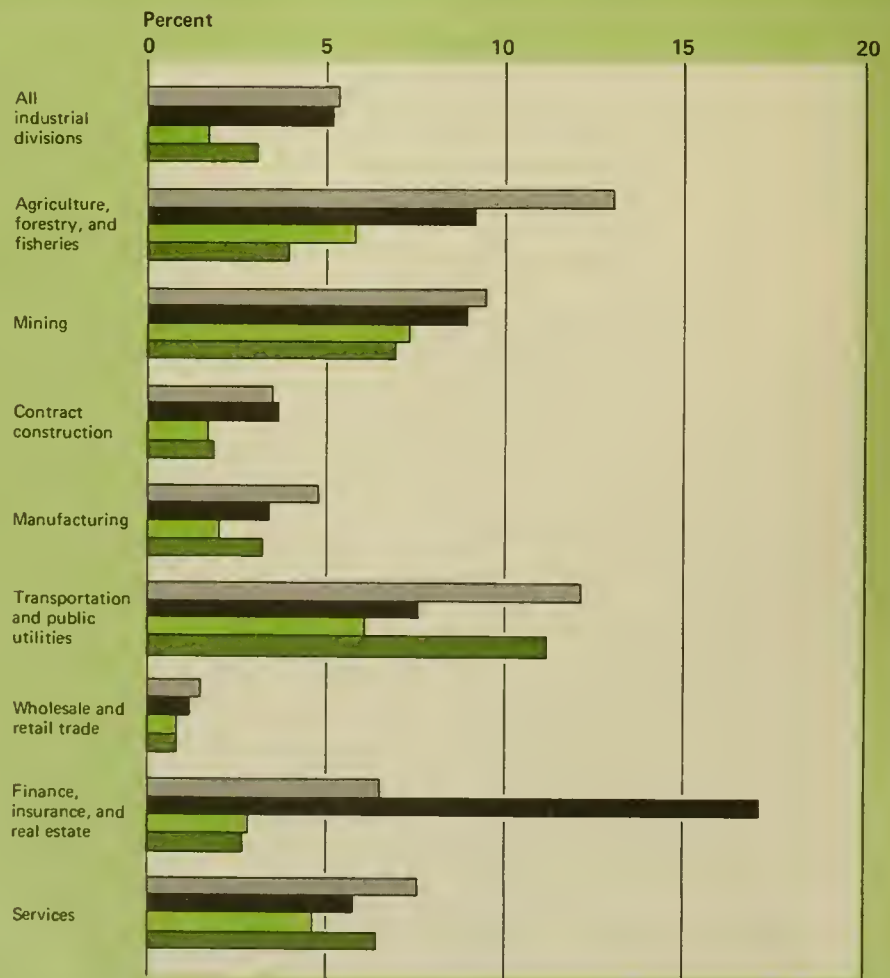


Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968

| Selected industry                                 | Number of businesses |            | Business receipts  |                    | Cost of sales and operations |                    | Gross profit (less loss) |                    | Depreciation       |                    | Taxes              |                    | Interest           |                    | Rent               |                    |
|---|----------------------|------------|--------------------|--------------------|------------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | 1967                 | 1968       | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)           | (Thousand dollars) | (Thousand dollars)       | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) |
| <b>ALL INDUSTRIES</b>                             |                      |            |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| All businesses, total.....                        | 11,566,624           | 11,670,750 | 1,574,394,661      | 1,072,686,272      | 1,072,686,272                | 1,159,651,216      | 501,709,428              | 546,485,543        | 52,579,120         | 5,059,120          | 1,636,321          | 1,672,813          | 1,900,886          | 2,156,366          | 1,510,943          | 1,495,529          |
| Corporations, total.....                          | 1,534,360            | 1,541,637  | 1,284,999,547      | 908,598,347        | 908,598,347                  | 989,550,267        | 376,401,200              | 413,949,326        | 40,819,886         | 363,360            | 37,066,090         | 44,384,164         | 35,376,526         | 47,035,961         | 23,572,696         | 25,788,807         |
| Small Business Corporations.....                  | 200,784              | 217,134    | 55,742,553         | 60,467,277         | 60,467,277                   | 43,976,948         | 16,490,329               | 16,490,329         | 1,006,408          | 71,516             | 1,073,998          | 1,143,429          | 396,526            | 457,647            | 16,800,441         | 18,635,744         |
| Noncorporate businesses, total.....               | 10,032,264           | 10,129,114 | 289,395,114        | 164,086,925        | 164,086,925                  | 302,674,289        | 125,308,228              | 132,985,212        | 11,759,732         | 12,376,778         | 6,523,077          | 6,954,046          | 5,829,989          | 6,763,861          | 7,153,063          | 7,153,063          |
| Proprietorships.....                              | 9,126,082            | 9,211,613  | 211,372,116        | 222,105,222        | 222,105,222                  | 170,106,949        | 90,433,289               | 94,898,452         | 8,753,059          | 9,050,068          | 4,341,819          | 4,588,981          | 2,878,427          | 3,169,092          | 4,992,155          | 5,236,200          |
| Partnerships.....                                 | 906,182              | 917,500    | 78,022,998         | 43,148,059         | 43,148,059                   | 42,894,179         | 34,874,939               | 37,637,765         | 3,006,673          | 3,326,710          | 2,181,258          | 2,365,489          | 2,217,619          | 2,660,897          | 1,771,706          | 1,916,863          |
| <b>* AGRICULTURE, FORESTRY, AND FISHERIES</b>     |                      |            |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| All businesses, total.....                        | 3,352,683            | 3,357,686  | 49,576,426         | 51,722,341         | 30,209,906                   | 31,892,955         | 19,366,538               | 19,829,386         | 4,845,041          | 5,059,120          | 1,636,321          | 1,672,813          | 1,900,886          | 2,156,366          | 1,510,943          | 1,495,529          |
| Corporations, total.....                          | 32,448               | 31,244     | 8,855,311          | 9,016,517          | 6,524,095                    | 6,631,692          | 2,331,216                | 2,384,825          | 374,213            | 363,360            | 200,930            | 197,528            | 186,887            | 207,011            | 190,985            | 184,279            |
| Small Business Corporations.....                  | 8,516                | 8,579      | 1,912,674          | 1,916,337          | 931,749                      | 842,903            | 440,925                  | 353,434            | 83,404             | 71,516             | 33,677             | 36,146             | 38,552             | 43,271             | 35,992             | 21,364             |
| Noncorporate businesses, total.....               | 3,320,235            | 3,326,442  | 40,721,115         | 42,705,824         | 23,685,811                   | 25,261,263         | 17,035,322               | 17,444,561         | 4,470,828          | 4,695,760          | 1,435,391          | 1,475,285          | 1,713,999          | 1,949,355          | 1,319,958          | 1,311,250          |
| Proprietorships.....                              | 3,195,602            | 3,202,683  | 37,271,423         | 39,361,793         | 20,491,208                   | 22,077,507         | 14,980,235               | 15,284,283         | 4,070,883          | 4,275,692          | 1,278,116          | 1,346,604          | 1,534,623          | 1,740,633          | 1,137,005          | 1,099,649          |
| Partnerships.....                                 | 124,633              | 120,759    | 5,344,690          | 3,364,029          | 3,394,603                    | 3,163,756          | 2,055,087                | 2,160,273          | 400,765            | 420,308            | 171,276            | 156,681            | 179,376            | 208,722            | 182,953            | 211,601            |
| <b>Farms</b>                                      |                      |            |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| All businesses, total.....                        | 3,166,122            | 3,172,391  | 43,545,285         | 45,269,480         | 26,482,415                   | 27,881,669         | 17,062,888               | 17,387,811         | 4,569,917          | 4,771,681          | 1,530,437          | 1,562,057          | 1,831,003          | 2,079,815          | 1,440,348          | 1,417,602          |
| Corporations, total.....                          | 21,760               | 19,978     | 5,844,203          | 5,745,317          | 4,149,818                    | 4,021,392          | 1,694,385                | 1,723,925          | 286,093            | 289,118            | 149,220            | 141,941            | 153,446            | 173,747            | 157,786            | 152,843            |
| Small Business Corporations.....                  | 6,424                | 6,162      | 1,043,686          | 1,040,983          | 680,763                      | 518,940            | 362,923                  | 249,970            | 71,894             | 56,276             | 27,846             | 25,690             | 32,042             | 40,150             | 35,597             | 16,627             |
| Noncorporate businesses, total.....               | 3,144,362            | 3,152,413  | 37,701,082         | 39,524,163         | 22,332,597                   | 23,860,277         | 15,368,503               | 15,663,886         | 4,283,824          | 4,512,563          | 1,381,217          | 1,420,116          | 1,677,557          | 1,906,068          | 1,282,562          | 1,264,759          |
| Proprietorships.....                              | 3,030,065            | 3,042,564  | 33,135,763         | 35,017,457         | 19,546,476                   | 21,234,737         | 13,589,305               | 13,782,720         | 3,915,444          | 4,126,359          | 1,237,233          | 1,273,598          | 1,506,880          | 1,708,134          | 1,110,949          | 1,065,475          |
| Partnerships.....                                 | 114,297              | 109,849    | 4,565,319          | 4,506,706          | 2,786,121                    | 2,625,540          | 1,779,198                | 1,881,166          | 368,380            | 386,204            | 143,984            | 146,518            | 170,677            | 197,934            | 171,613            | 199,284            |
| <b>Other Agriculture, Forestry, and Fisheries</b> |                      |            |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| All businesses, total.....                        | 186,562              | 185,295    | 6,031,141          | 6,452,861          | 3,727,491                    | 4,011,286          | 2,303,650                | 2,441,575          | 275,124            | 287,439            | 105,885            | 110,756            | 69,884             | 76,551             | 70,595             | 77,927             |
| Corporations, total.....                          | 10,688               | 11,266     | 3,011,108          | 3,271,200          | 2,374,277                    | 2,610,300          | 636,831                  | 660,900            | 88,120             | 104,242            | 51,710             | 55,587             | 33,441             | 33,264             | 33,199             | 31,436             |
| Small Business Corporations.....                  | 2,092                | 2,416      | 328,988            | 427,427            | 250,986                      | 328,963            | 78,002                   | 103,464            | 11,510             | 15,240             | 5,831              | 10,456             | 6,510              | 3,121              | 2,085              | 4,737              |
| Noncorporate businesses, total.....               | 175,874              | 174,029    | 3,020,033          | 3,181,661          | 1,353,214                    | 1,400,986          | 1,666,819                | 1,780,675          | 187,004            | 183,197            | 54,175             | 55,169             | 36,443             | 43,287             | 37,396             | 46,491             |
| Proprietorships.....                              | 163,537              | 163,119    | 2,131,662          | 2,344,338          | 1,046,732                    | 1,084,770          | 1,350,930                | 1,481,968          | 134,619            | 149,093            | 49,883             | 45,008             | 27,744             | 32,499             | 26,056             | 34,174             |
| Partnerships.....                                 | 10,357               | 10,910     | 884,371            | 837,323            | 608,482                      | 538,216            | 275,869                  | 299,107            | 32,385             | 34,104             | 13,292             | 12,163             | 8,659              | 10,788             | 11,340             | 12,317             |
| <b>MINING</b>                                     |                      |            |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| All businesses, total.....                        | 73,361               | 69,528     | 15,123,041         | 15,985,242         | 8,096,759                    | 8,736,556          | 7,026,281                | 7,243,686          | 1,095,127          | 1,109,893          | 426,232            | 459,415            | 262,005            | 288,402            | 153,551            | 172,833            |
| Corporations, total.....                          | 14,441               | 12,813     | 12,754,444         | 13,794,849         | 7,409,515                    | 8,052,484          | 5,344,929                | 5,742,365          | 873,607            | 911,208            | 347,512            | 387,024            | 210,491            | 246,181            | 109,243            | 110,936            |
| Small Business Corporations.....                  | 1,896                | 2,075      | 387,937            | 372,552            | 241,351                      | 204,594            | 146,586                  | 167,958            | 25,614             | 26,596             | 11,569             | 12,824             | 5,156              | 4,161              | 2,439              | 4,705              |
| Noncorporate businesses, total.....               | 58,920               | 56,715     | 2,368,597          | 2,190,393          | 687,244                      | 684,072            | 1,681,352                | 1,506,321          | 221,520            | 198,685            | 78,720             | 72,391             | 51,514             | 44,308             | 44,308             | 61,897             |
| Proprietorships.....                              | 45,677               | 43,488     | 1,323,164          | 1,213,515          | 407,199                      | 407,199            | 992,809                  | 932,809            | 132,676            | 118,096            | 40,799             | 37,391             | 31,655             | 26,814             | 25,848             | 33,885             |
| Partnerships.....                                 | 13,243               | 13,227     | 1,045,433          | 970,425            | 473,729                      | 416,913            | 571,704                  | 553,512            | 88,844             | 80,589             | 37,921             | 30,598             | 19,859             | 15,407             | 18,460             | 26,012             |
| <b>Metal Mining</b>                               |                      |            |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| All businesses, total.....                        | 2,739                | 3,110      | 2,089,552          | 2,435,862          | 1,291,731                    | 1,485,005          | 797,821                  | 950,857            | 170,321            | 187,350            | 81,630             | 101,362            | 36,395             | 57,386             | 6,142              | 8,816              |
| Corporations, total.....                          | 1,393                | 971        | 2,034,297          | 2,380,158          | 1,264,043                    | 1,465,415          | 770,254                  | 914,743            | 165,307            | 180,086            | 80,049             | 99,831             | 36,043             | 56,928             | 5,227              | 8,148              |
| Small Business Corporations.....                  | (*)                  | (*)        | (*)                | (*)                | (*)                          | (*)                | (*)                      | (*)                | (*)                | (*)                | (*)                | (*)                | (*)                | (*)                | (*)                | (*)                |
| Noncorporate businesses, total.....               | 1,346                | 2,139      | 55,255             | 55,704             | 27,688                       | 19,590             | 27,567                   | 36,114             | 5,014              | 7,264              | 1,581              | 1,531              | 352                | 458                | 615                | 668                |
| Proprietorships.....                              | 792                  | 1,680      | 2,753              | 10,798             | 36                           | 3,286              | 2,422                    | 7,512              | 666                | 2,588              | 77                 | 265                | 69                 | 141                | 228                | 384                |
| Partnerships.....                                 | 555                  | 459        | 52,497             | 44,906             | 27,352                       | 16,504             | 25,145                   | 28,602             | 4,348              | 4,676              | 1,504              | 1,303              | 283                | 193                | 474                | 284                |
| <b>Coal Mining</b>                                |                      |            |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| All businesses, total.....                        | 4,283                | 3,325      | 3,117,128          | 2,472,287          | 2,293,438                    | 1,783,850          | 823,690                  | 688,437            | 190,298            | 134,647            | 81,209             | 77,564             | 41,183             | 39,276             | 38,497             | 35,565             |
| Corporations, total.....                          | 2,304                | 1,570      | 2,872,587          | 2,213,717          | 2,167,123                    | 1,655,433          | 705,436                  | 558,284            | 169,495            | 139,038            | 74,907             | 70,189             | 37,775             | 37,405             | 33,228             | 27,667             |
| Small Business Corporations.....                  | 239                  | 273        | 433,992            | 371,919            | 27,176                       | 16,816             | 16,816                   | 49,807             | 8,286              | 8,286              | 1,297              | 4,375              | 883                | 1,403              | 1,086              | 1,086              |
| Noncorporate businesses, total.....               | 1,979                | 1,755      | 244,541            | 258,570            | 126,315                      | 128,417            | 118,256                  | 130,153            | 20,803             | 15,609             | 6,302              | 7,375              | 3,408              | 1,871              | 5,269              | 7,998              |
| Proprietorships.....                              | 1,047                | 790        | 53,619             | 81,773             | 17,025                       | 30,569             | 36,594                   | 51,204             | 4,629              | 3,076              | 2,007              | 3,076              | 941                | 640                | 639                | 1,997              |
| Partnerships.....                                 | 932                  | 965        | 190,922            | 176,797            | 109,290                      | 97,848             | 81,632                   | 78,949             | 15,396             | 10,980             | 4,295              | 4,299              | 2,467              | 1,231              | 4,630              | 6,001              |

Footnotes at end of table.



## Business Returns/1968 • Total Business Activity

## CORPORATE AND NONCORPORATE BUSINESSES

Table I.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

| Selected industry                      | Number of businesses |         | Business receipts |            | Cost of sales and operations |            | Gross profit (less loss) |            | Depreciation |           | Taxes     |           | Interest |         | Rent    |         |
|--|----------------------|---------|-------------------|------------|------------------------------|------------|--------------------------|------------|--------------|-----------|-----------|-----------|----------|---------|---------|---------|
|  | 1967                 | 1968    | 1967              | 1968       | 1967                         | 1968       | 1967                     | 1968       | 1967         | 1968      | 1967      | 1968      | 1967     | 1968    | 1967    | 1968    |
|  | (1)                  | (2)     | (3)               | (4)        | (5)                          | (6)        | (7)                      | (8)        | (9)          | (10)      | (11)      | (12)      | (13)     | (14)    | (15)    | (16)    |
| <b>MINING—Continued</b>                |                      |         |                   |            |                              |            |                          |            |              |           |           |           |          |         |         |         |
| <b>Crude Petroleum and Natural Gas</b> |                      |         |                   |            |                              |            |                          |            |              |           |           |           |          |         |         |         |
| All businesses, total.....             | 57,798               | 53,499  | 6,973,582         | 8,163,994  | 2,822,646                    | 3,745,312  | 4,150,934                | 4,418,682  | 487,953      | 521,117   | 166,652   | 186,676   | 141,574  | 149,687 | 68,414  | 96,060  |
| Corporations, total.....               | 7,285                | 6,966   | 5,160,752         | 6,567,017  | 2,392,465                    | 3,311,875  | 2,768,287                | 3,255,142  | 316,513      | 374,594   | 104,513   | 133,209   | 98,104   | 114,061 | 37,036  | 52,930  |
| Small Business Corporations.....       | 1,110                | 1,140   | 214,162           | 117,904    | 142,781                      | 59,235     | 71,381                   | 58,669     | 1,093        | 8,744     | 9,744     | 3,292     | 2,714    | 1,317   | 2,118   | 2,084   |
| Noncorporate businesses, total.....    | 50,413               | 46,533  | 1,812,830         | 1,596,977  | 430,181                      | 433,437    | 1,382,647                | 1,163,540  | 171,440      | 146,523   | 62,139    | 53,467    | 43,470   | 35,626  | 31,378  | 43,130  |
| Proprietorships.....                   | 39,822               | 37,738  | 1,156,917         | 986,444    | 260,305                      | 189,534    | 976,610                  | 876,910    | 112,910      | 90,272    | 34,816    | 32,999    | 28,074   | 22,765  | 21,969  | 24,070  |
| Partnerships.....                      | 10,691               | 8,805   | 655,913           | 610,533    | 269,876                      | 243,903    | 406,037                  | 386,630    | 58,530       | 56,251    | 27,323    | 21,168    | 15,396   | 12,881  | 9,409   | 17,060  |
| <b>Other Mining</b>                    |                      |         |                   |            |                              |            |                          |            |              |           |           |           |          |         |         |         |
| All businesses, total.....             | 8,541                | 9,594   | 2,942,779         | 2,913,099  | 1,688,944                    | 1,722,389  | 1,253,835                | 1,190,710  | 246,555      | 246,779   | 96,742    | 93,813    | 42,853   | 42,053  | 40,497  | 32,292  |
| Corporations, total.....               | 3,459                | 3,306   | 2,686,808         | 2,633,957  | 1,585,884                    | 1,619,761  | 1,100,924                | 1,014,196  | 222,292      | 217,690   | 88,043    | 83,795    | 38,569   | 37,787  | 33,452  | 22,191  |
| Small Business Corporations.....       | 471                  | 499     | 117,572           | 117,794    | 70,924                       | 64,079     | 56,468                   | 53,715     | 10,535       | 8,619     | 3,178     | 4,159     | 1,325    | 1,325   | 1,079   | 1,079   |
| Noncorporate businesses, total.....    | 5,082                | 6,288   | 255,971           | 279,142    | 103,060                      | 102,628    | 152,911                  | 176,514    | 24,263       | 29,289    | 8,699     | 10,018    | 4,284    | 4,266   | 7,045   | 10,101  |
| Proprietorships.....                   | 4,017                | 5,280   | 129,870           | 160,953    | 35,849                       | 43,770     | 94,021                   | 117,183    | 13,693       | 20,607    | 3,900     | 6,190     | 2,571    | 3,164   | 3,098   | 5,434   |
| Partnerships.....                      | 1,065                | 1,008   | 126,101           | 118,189    | 67,211                       | 58,858     | 58,890                   | 59,331     | 10,570       | 8,682     | 4,799     | 3,828     | 1,713    | 1,102   | 3,947   | 4,667   |
| <b>CONTRACT CONSTRUCTION</b>           |                      |         |                   |            |                              |            |                          |            |              |           |           |           |          |         |         |         |
| All businesses, total.....             | 855,982              | 838,988 | 92,291,540        | 97,530,126 | 71,924,132                   | 75,837,747 | 20,367,413               | 21,692,379 | 1,891,550    | 2,099,933 | 1,648,528 | 1,801,638 | 625,356  | 669,945 | 600,988 | 654,604 |
| Corporations, total.....               | 123,180              | 125,999 | 66,828,236        | 70,831,186 | 55,629,499                   | 58,532,534 | 11,198,737               | 12,298,652 | 1,204,372    | 1,364,666 | 1,206,928 | 1,353,140 | 430,357  | 495,863 | 362,039 | 400,738 |
| Small Business Corporations.....       | 22,388               | 20,882  | 6,611,212         | 6,658,281  | 1,283,027                    | 5,243,150  | 1,328,185                | 1,414,843  | 110,047      | 110,950   | 125,858   | 136,468   | 38,848   | 29,990  | 37,527  | 33,384  |
| Noncorporate businesses, total.....    | 732,802              | 712,989 | 25,463,304        | 26,698,940 | 16,294,633                   | 17,305,213 | 9,168,676                | 9,393,727  | 686,978      | 735,467   | 441,600   | 448,178   | 174,999  | 174,082 | 238,949 | 253,866 |
| Proprietorships.....                   | 680,460              | 663,301 | 18,334,278        | 19,333,780 | 10,921,692                   | 11,783,574 | 7,412,591                | 7,550,205  | 548,032      | 546,404   | 325,341   | 336,758   | 125,188  | 133,157 | 136,168 | 163,399 |
| Partnerships.....                      | 52,342               | 49,688  | 7,129,026         | 7,365,160  | 5,372,941                    | 5,521,639  | 1,756,085                | 1,843,521  | 138,946      | 189,063   | 116,259   | 111,740   | 49,811   | 40,925  | 102,781 | 90,467  |
| <b>General Contractors</b>             |                      |         |                   |            |                              |            |                          |            |              |           |           |           |          |         |         |         |
| All businesses, total.....             | 204,847              | 197,832 | 55,057,607        | 57,242,018 | 45,975,347                   | 47,869,699 | 9,082,260                | 9,372,319  | 1,129,351    | 1,249,717 | 808,244   | 872,143   | 447,999  | 463,896 | 307,913 | 332,507 |
| Corporations, total.....               | 58,264               | 56,966  | 42,981,391        | 44,336,311 | 37,134,287                   | 38,040,039 | 5,847,104                | 6,296,272  | 844,678      | 940,919   | 633,418   | 701,616   | 341,275  | 366,718 | 189,831 | 218,783 |
| Small Business Corporations.....       | 9,504                | 7,862   | 3,646,367         | 3,228,277  | 3,111,560                    | 2,693,150  | 534,807                  | 535,127    | 48,906       | 56,391    | 52,476    | 51,481    | 25,333   | 18,169  | 16,056  | 11,401  |
| Noncorporate businesses, total.....    | 146,583              | 140,866 | 12,076,216        | 12,905,707 | 8,841,060                    | 9,829,660  | 3,235,156                | 3,076,047  | 284,673      | 308,798   | 174,826   | 176,527   | 106,654  | 97,178  | 118,082 | 113,724 |
| Proprietorships.....                   | 125,723              | 123,540 | 7,475,850         | 8,161,415  | 5,131,415                    | 5,995,535  | 2,134,445                | 2,173,483  | 204,107      | 185,763   | 112,539   | 116,025   | 67,574   | 69,339  | 46,566  | 53,472  |
| Partnerships.....                      | 20,860               | 17,326  | 4,600,366         | 4,736,689  | 3,709,645                    | 3,834,125  | 890,721                  | 902,564    | 80,366       | 123,035   | 62,287    | 54,502    | 39,080   | 27,819  | 71,516  | 60,252  |
| <b>Building construction</b>           |                      |         |                   |            |                              |            |                          |            |              |           |           |           |          |         |         |         |
| All businesses, total.....             | 170,502              | 165,356 | 36,671,715        | 38,253,472 | 31,432,606                   | 32,883,968 | 5,239,109                | 5,369,504  | 410,158      | 441,877   | 453,386   | 513,762   | 312,516  | 314,953 | 151,368 | 170,093 |
| Corporations, total.....               | 44,341               | 45,042  | 26,728,076        | 28,109,199 | 23,749,706                   | 24,901,444 | 2,978,370                | 3,207,755  | 260,409      | 301,036   | 324,906   | 387,702   | 225,172  | 235,835 | 105,769 | 117,034 |
| Small Business Corporations.....       | 7,645                | 6,722   | 2,811,360         | 2,618,666  | 2,472,878                    | 2,264,981  | 338,502                  | 353,625    | 21,841       | 22,174    | 34,306    | 37,933    | 20,660   | 12,781  | 6,089   | 7,060   |
| Noncorporate businesses, total.....    | 126,161              | 120,314 | 9,943,639         | 10,144,273 | 7,682,900                    | 7,982,524  | 2,260,739                | 2,161,749  | 149,749      | 140,841   | 128,980   | 126,060   | 87,344   | 79,118  | 45,619  | 53,059  |
| Proprietorships.....                   | 108,983              | 105,938 | 6,466,935         | 7,118,534  | 5,443,024                    | 5,443,534  | 1,681,911                | 1,674,820  | 110,706      | 107,601   | 87,204    | 90,926    | 54,873   | 47,813  | 17,813  | 27,069  |
| Partnerships.....                      | 17,178               | 14,376  | 3,476,704         | 3,025,919  | 2,897,876                    | 2,538,990  | 578,828                  | 486,929    | 39,043       | 33,240    | 41,776    | 35,134    | 32,471   | 22,557  | 27,806  | 25,990  |
| <b>Other general contractors</b>       |                      |         |                   |            |                              |            |                          |            |              |           |           |           |          |         |         |         |
| All businesses, total.....             | 34,345               | 32,476  | 18,385,892        | 18,988,546 | 14,542,741                   | 14,985,731 | 3,843,151                | 4,002,815  | 719,193      | 807,840   | 354,658   | 358,381   | 135,413  | 148,943 | 156,545 | 162,434 |
| Corporations, total.....               | 13,923               | 11,924  | 16,253,315        | 16,227,112 | 13,384,581                   | 13,138,595 | 2,868,734                | 3,088,517  | 584,269      | 639,883   | 308,812   | 313,914   | 116,103  | 130,883 | 84,082  | 101,749 |
| Small Business Corporations.....       | 1,857                | 1,139   | 834,987           | 609,671    | 638,682                      | 428,169    | 1,366,305                | 1,818,502  | 27,065       | 34,217    | 17,571    | 13,548    | 7,065    | 5,987   | 4,341   | 3,341   |
| Noncorporate businesses, total.....    | 20,422               | 20,552  | 2,132,577         | 2,761,434  | 1,158,160                    | 1,847,136  | 974,417                  | 914,298    | 134,924      | 167,957   | 45,846    | 44,667    | 19,310   | 18,060  | 72,463  | 60,665  |
| Proprietorships.....                   | 16,740               | 17,402  | 1,008,915         | 1,050,664  | 346,391                      | 452,001    | 662,524                  | 498,663    | 93,401       | 78,162    | 29,335    | 29,099    | 12,701   | 12,598  | 28,753  | 26,403  |
| Partnerships.....                      | 3,682                | 2,990   | 1,123,662         | 1,710,770  | 811,769                      | 1,295,135  | 311,893                  | 415,635    | 41,523       | 89,795    | 20,311    | 19,368    | 6,609    | 5,462   | 43,710  | 34,262  |
| <b>Special Trade Contractors</b>       |                      |         |                   |            |                              |            |                          |            |              |           |           |           |          |         |         |         |
| All businesses, total.....             | 651,135              | 641,156 | 37,233,933        | 40,288,108 | 25,948,785                   | 27,968,048 | 11,285,153               | 12,320,060 | 762,199      | 850,216   | 840,284   | 929,495   | 177,427  | 206,049 | 293,074 | 322,097 |
| Corporations, total.....               | 64,916               | 69,033  | 23,846,845        | 26,494,875 | 18,495,212                   | 20,492,495 | 5,351,633                | 6,002,380  | 359,894      | 423,547   | 573,510   | 651,524   | 109,082  | 129,145 | 172,208 | 181,955 |
| Small Business Corporations.....       | 12,883               | 13,021  | 2,964,845         | 3,430,004  | 2,147,467                    | 2,550,288  | 793,378                  | 879,716    | 52,141       | 54,559    | 73,382    | 84,987    | 13,515   | 11,421  | 21,471  | 21,983  |
| Noncorporate businesses, total.....    | 586,219              | 572,123 | 13,387,088        | 13,793,233 | 7,453,573                    | 7,475,553  | 5,933,520                | 6,317,680  | 402,305      | 426,669   | 266,774   | 277,971   | 163,945  | 76,904  | 120,866 | 140,142 |
| Proprietorships.....                   | 554,737              | 539,761 | 10,858,428        | 11,164,762 | 5,790,277                    | 5,768,723  | 5,068,156                | 5,376,723  | 343,925      | 360,641   | 212,802   | 220,733   | 57,614   | 63,799  | 109,927 | 130,927 |
| Partnerships.....                      | 31,482               | 32,362  | 2,528,660         | 2,628,471  | 1,663,296                    | 1,687,314  | 865,364                  | 940,957    | 58,380       | 66,028    | 53,972    | 57,238    | 10,731   | 13,106  | 31,265  | 30,215  |

Footnotes at end of table.



Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

| Selected industry                                 | Number of businesses |         | Business receipts |             | Cost of sales and operations |             | Gross profit (less loss) |             | Depreciation |            | Taxes      |            | Interest  |           | Rent      |           |
|---|----------------------|---------|-------------------|-------------|------------------------------|-------------|--------------------------|-------------|--------------|------------|------------|------------|-----------|-----------|-----------|-----------|
|   | 1967                 | 1968    | 1967              | 1968        | 1967                         | 1968        | 1967                     | 1968        | 1967         | 1968       | 1967       | 1968       | 1967      | 1968      | 1967      | 1968      |
|   | (1)                  | (2)     | (3)               | (4)         | (5)                          | (6)         | (7)                      | (8)         | (9)          | (10)       | (11)       | (12)       | (13)      | (14)      | (15)      | (16)      |
| <b>MANUFACTURING</b>                              |                      |         |                   |             |                              |             |                          |             |              |            |            |            |           |           |           |           |
| All businesses, total.....                        | 401,014              | 396,908 | 588,682,221       | 645,128,726 | 411,586,182                  | 449,173,698 | 177,096,042              | 195,353,028 | 18,403,232   | 20,205,085 | 17,864,768 | 19,492,815 | 5,655,685 | 7,042,530 | 5,067,448 | 5,731,186 |
| Corporations, total.....                          | 197,023              | 191,910 | 576,569,501       | 632,925,330 | 403,894,962                  | 442,193,190 | 172,674,541              | 190,732,140 | 17,984,660   | 19,757,114 | 17,616,569 | 19,237,835 | 5,567,510 | 6,945,304 | 4,889,976 | 5,529,717 |
| Small business corporations.....                  | 24,568               | 25,951  | 10,491,059        | 10,690,081  | 7,650,516                    | 7,848,644   | 2,840,543                | 2,841,437   | 208,066      | 211,689    | 225,625    | 222,180    | 55,410    | 58,828    | 116,514   | 122,104   |
| Noncorporate businesses, total.....               | 203,991              | 204,998 | 12,112,718        | 12,203,396  | 7,691,220                    | 7,356,727   | 4,421,501                | 4,620,888   | 418,572      | 447,971    | 248,199    | 254,980    | 88,175    | 97,226    | 177,472   | 201,469   |
| Proprietorships.....                              | 169,505              | 172,333 | 6,472,710         | 6,672,726   | 3,728,940                    | 3,756,727   | 2,743,773                | 2,915,999   | 279,090      | 279,170    | 140,533    | 146,939    | 53,909    | 61,288    | 101,187   | 120,134   |
| Partnerships.....                                 | 34,486               | 32,665  | 5,640,008         | 5,530,670   | 3,962,280                    | 3,825,781   | 1,677,728                | 1,704,889   | 139,482      | 168,801    | 107,696    | 108,041    | 34,266    | 35,938    | 76,285    | 81,335    |
| <b>Food and Kindred Products</b>                  |                      |         |                   |             |                              |             |                          |             |              |            |            |            |           |           |           |           |
| All businesses, total.....                        | 28,660               | 27,660  | 82,877,783        | 88,356,906  | 63,162,146                   | 67,142,295  | 19,715,637               | 21,214,611  | 1,575,833    | 1,686,010  | 2,616,368  | 2,809,194  | 527,601   | 686,323   | 455,189   | 535,339   |
| Corporations, total.....                          | 17,592               | 16,015  | 80,632,868        | 86,341,785  | 61,415,242                   | 65,598,887  | 19,217,626               | 20,742,898  | 1,530,051    | 1,644,005  | 2,588,328  | 2,780,344  | 515,540   | 675,196   | 438,338   | 517,775   |
| Small business corporations.....                  | 2,344                | 2,087   | 2,053,729         | 2,422,642   | 1,681,024                    | 2,048,177   | 372,705                  | 374,465     | 35,238       | 35,620     | 27,325     | 26,564     | 7,637     | 8,036     | 12,441    | 10,129    |
| Noncorporate businesses, total.....               | 11,068               | 11,645  | 2,244,915         | 2,015,121   | 1,746,904                    | 1,543,408   | 498,011                  | 471,713     | 45,782       | 42,005     | 28,040     | 28,850     | 12,061    | 11,127    | 16,851    | 17,564    |
| Proprietorships.....                              | 7,633                | 9,075   | 1,044,346         | 909,542     | 803,043                      | 720,190     | 241,303                  | 249,352     | 22,402       | 22,231     | 12,924     | 14,385     | 5,968     | 6,396     | 6,096     | 6,914     |
| Partnerships.....                                 | 3,435                | 2,570   | 1,200,569         | 1,045,579   | 943,861                      | 823,218     | 256,708                  | 222,361     | 23,380       | 19,754     | 15,116     | 14,465     | 6,093     | 4,731     | 10,795    | 10,650    |
| <b>Textile Mill Products</b>                      |                      |         |                   |             |                              |             |                          |             |              |            |            |            |           |           |           |           |
| All businesses, total.....                        | 8,915                | 7,827   | 19,720,836        | 21,117,335  | 15,613,601                   | 16,558,946  | 4,107,234                | 4,558,389   | 537,525      | 553,922    | 380,375    | 421,869    | 215,825   | 263,453   | 134,962   | 145,268   |
| Corporations, total.....                          | 6,571                | 5,900   | 19,378,504        | 20,821,964  | 15,354,272                   | 16,327,838  | 4,024,232                | 4,494,126   | 525,135      | 543,263    | 374,700    | 417,484    | 214,273   | 262,384   | 131,494   | 142,754   |
| Small business corporations.....                  | 592                  | 441     | 296,363           | 281,437     | 236,967                      | 189,066     | 59,396                   | 62,371      | 5,350        | 3,106      | 7,082      | 5,067      | 651       | 1,088     | 3,494     | 3,494     |
| Noncorporate businesses, total.....               | 2,344                | 1,927   | 342,312           | 295,371     | 259,329                      | 231,108     | 83,002                   | 64,263      | 12,390       | 10,659     | 5,675      | 4,385      | 1,552     | 1,069     | 3,020     | 2,514     |
| Proprietorships.....                              | 1,734                | 1,285   | 108,883           | 64,141      | 70,688                       | 42,153      | 38,194                   | 21,988      | 2,824        | 1,182      | 2,411      | 1,137      | 764       | 154       | 887       | 681       |
| Partnerships.....                                 | 610                  | 642     | 233,449           | 231,230     | 188,641                      | 188,955     | 44,808                   | 42,275      | 9,566        | 9,477      | 3,264      | 3,248      | 788       | 915       | 2,339     | 1,627     |
| <b>Apparel and Other Textile Products</b>         |                      |         |                   |             |                              |             |                          |             |              |            |            |            |           |           |           |           |
| All businesses, total.....                        | 26,442               | 27,684  | 21,803,585        | 23,834,783  | 16,701,805                   | 18,178,877  | 5,101,782                | 5,655,906   | 179,797      | 197,246    | 449,324    | 465,142    | 168,004   | 205,486   | 245,472   | 254,864   |
| Corporations, total.....                          | 17,682               | 18,253  | 20,822,400        | 22,661,325  | 16,025,443                   | 17,332,707  | 4,796,957                | 5,328,618   | 170,203      | 185,704    | 426,320    | 437,957    | 163,898   | 200,950   | 223,284   | 233,267   |
| Small business corporations.....                  | 2,756                | 3,461   | 1,639,347         | 1,848,818   | 1,259,832                    | 1,442,201   | 379,515                  | 406,567     | 7,601        | 10,007     | 16,678     | 17,641     | 5,288     | 5,211     | 19,211    | 21,372    |
| Noncorporate businesses, total.....               | 8,760                | 9,431   | 981,185           | 1,173,458   | 676,362                      | 846,170     | 304,825                  | 327,288     | 9,594        | 10,542     | 23,004     | 27,185     | 4,106     | 4,536     | 21,548    | 21,597    |
| Proprietorships.....                              | 6,718                | 7,208   | 409,116           | 519,775     | 246,068                      | 350,310     | 163,050                  | 169,465     | 5,683        | 6,619      | 11,334     | 13,691     | 1,609     | 1,609     | 13,196    | 11,264    |
| Partnerships.....                                 | 2,042                | 2,223   | 572,069           | 653,683     | 430,294                      | 495,860     | 141,775                  | 157,823     | 3,911        | 4,923      | 11,670     | 13,494     | 2,739     | 2,927     | 9,052     | 10,333    |
| <b>Lumber and Wood Products, Except Furniture</b> |                      |         |                   |             |                              |             |                          |             |              |            |            |            |           |           |           |           |
| All businesses, total.....                        | 60,491               | 60,642  | 12,371,841        | 13,979,110  | 8,981,745                    | 9,893,742   | 3,390,097                | 4,085,368   | 506,219      | 507,905    | 329,442    | 339,652    | 156,604   | 163,969   | 94,446    | 114,173   |
| Corporations, total.....                          | 9,672                | 9,182   | 10,183,872        | 11,698,371  | 7,799,787                    | 8,698,270   | 2,384,085                | 3,000,101   | 350,261      | 367,981    | 270,237    | 285,393    | 129,160   | 133,711   | 73,291    | 79,303    |
| Small business corporations.....                  | 1,550                | 1,557   | 568,161           | 635,025     | 422,001                      | 470,237     | 146,160                  | 164,788     | 20,800       | 18,963     | 16,672     | 14,272     | 5,911     | 5,937     | 2,633     | 2,845     |
| Noncorporate businesses, total.....               | 50,819               | 51,460  | 2,187,969         | 2,280,739   | 1,181,958                    | 1,195,472   | 1,006,012                | 1,085,267   | 155,958      | 139,924    | 59,205     | 54,259     | 27,444    | 30,258    | 21,155    | 38,870    |
| Proprietorships.....                              | 45,533               | 45,947  | 1,471,950         | 1,485,927   | 684,053                      | 668,566     | 787,453                  | 817,361     | 122,492      | 103,796    | 41,761     | 35,698     | 21,228    | 19,258    | 14,980    | 24,769    |
| Partnerships.....                                 | 5,286                | 5,513   | 716,479           | 794,812     | 497,905                      | 526,906     | 218,574                  | 267,906     | 33,466       | 36,128     | 17,444     | 18,661     | 6,216     | 11,000    | 6,175     | 14,101    |
| <b>Furniture and Fixtures</b>                     |                      |         |                   |             |                              |             |                          |             |              |            |            |            |           |           |           |           |
| All businesses, total.....                        | 16,774               | 14,979  | 7,154,299         | 7,518,795   | 5,097,608                    | 5,363,992   | 2,056,691                | 2,154,803   | 120,447      | 124,280    | 162,464    | 171,622    | 45,732    | 48,153    | 69,960    | 78,967    |
| Corporations, total.....                          | 6,636                | 6,197   | 2,292,899         | 2,400,841   | 1,792,455                    | 1,904,992   | 732,679                  | 7,937,367   | 52,762       | 609,514    | 162,395    | 162,395    | 42,384    | 45,095    | 64,488    | 71,231    |
| Small business corporations.....                  | 1,222                | 833     | 459,077           | 518,484     | 322,268                      | 220,764     | 136,789                  | 164,788     | 5,603        | 4,489      | 8,654      | 5,824      | 1,376     | 1,724     | 6,712     | 6,105     |
| Noncorporate businesses, total.....               | 10,138               | 8,782   | 4,861,400         | 5,117,954   | 3,305,153                    | 3,459,000   | 1,323,748                | 1,434,441   | 9,163        | 9,759      | 8,303      | 9,227      | 3,348     | 3,058     | 5,472     | 7,736     |
| Proprietorships.....                              | 8,546                | 7,511   | 258,229           | 264,026     | 162,780                      | 168,234     | 95,449                   | 95,792      | 6,516        | 7,415      | 5,049      | 5,989      | 2,354     | 2,241     | 3,265     | 5,058     |
| Partnerships.....                                 | 1,592                | 1,271   | 199,672           | 158,415     | 142,373                      | 110,766     | 57,299                   | 47,649      | 2,647        | 2,344      | 3,854      | 3,238      | 994       | 817       | 2,207     | 2,678     |
| <b>Printing and Publishing</b>                    |                      |         |                   |             |                              |             |                          |             |              |            |            |            |           |           |           |           |
| All businesses, total.....                        | 53,888               | 59,267  | 22,376,486        | 23,688,641  | 14,501,276                   | 15,109,669  | 7,875,213                | 8,578,972   | 591,901      | 658,770    | 526,626    | 577,505    | 184,683   | 216,577   | 303,980   | 323,338   |
| Corporations, total.....                          | 24,402               | 23,633  | 12,292,899        | 12,400,841  | 7,963,220                    | 8,463,747   | 3,323,679                | 3,937,367   | 252,762      | 269,514    | 177,776    | 177,776    | 54,615    | 60,959    | 281,213   | 288,534   |
| Small business corporations.....                  | 2,937                | 3,613   | 720,511           | 964,815     | 449,366                      | 612,474     | 271,145                  | 352,074     | 52,820       | 66,355     | 10,174     | 24,024     | 4,897     | 8,786     | 12,600    | 13,814    |
| Noncorporate businesses, total.....               | 29,486               | 35,634  | 1,083,587         | 1,287,800   | 658,056                      | 646,195     | 543,534                  | 641,605     | 39,039       | 49,256     | 23,452     | 29,890     | 8,173     | 12,518    | 22,767    | 34,804    |
| Proprietorships.....                              | 24,144               | 30,141  | 613,553           | 808,679     | 266,940                      | 374,194     | 346,616                  | 434,485     | 27,361       | 37,074     | 12,191     | 18,451     | 5,286     | 9,709     | 14,296    | 24,611    |
| Partnerships.....                                 | 5,342                | 5,493   | 470,034           | 479,121     | 271,116                      | 272,001     | 198,918                  | 207,120     | 11,678       | 12,182     | 11,261     | 11,439     | 2,887     | 2,809     | 8,471     | 10,193    |

Footnotes at end of table.

## Business Returns/1968 • Total Business Activity

## CORPORATE AND NONCORPORATE BUSINESSES

Table I.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

| Selected industry                        | Number of businesses |        | Business receipts             |                               | Cost of sales and operations  |                               | Gross profit (less loss)      |                               | Depreciation                  |                               | Taxes                         |                               | Interest                      |                               | Rent                          |                               |
|--|----------------------|--------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
|  | 1967                 | 1968   | 1967<br>(Thousand<br>dollars) | 1968<br>(Thousand<br>dollars) | 1967<br>(Thousand<br>dollars) | 1968<br>(Thousand<br>dollars) | 1967<br>(Thousand<br>dollars) | 1968<br>(Thousand<br>dollars) | 1967<br>(Thousand<br>dollars) | 1968<br>(Thousand<br>dollars) | 1967<br>(Thousand<br>dollars) | 1968<br>(Thousand<br>dollars) | 1967<br>(Thousand<br>dollars) | 1968<br>(Thousand<br>dollars) | 1967<br>(Thousand<br>dollars) | 1968<br>(Thousand<br>dollars) |
| <b>MANUFACTURING—Continued</b>           |                      |        |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <b>Chemicals and Allied Products</b>     |                      |        |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| All businesses, total.....               | 15,762               | 14,319 | 46,027,155                    | 51,493,327                    | 27,770,734                    | 31,206,051                    | 18,256,420                    | 20,287,476                    | 2,023,072                     | 2,237,988                     | 861,064                       | 956,185                       | 483,450                       | 570,242                       | 362,605                       | 404,963                       |
| Corporations, total.....                 | 10,597               | 10,750 | 45,661,146                    | 51,080,634                    | 27,532,958                    | 30,935,254                    | 18,128,188                    | 20,145,380                    | 2,011,100                     | 2,202,607                     | 855,455                       | 950,333                       | 478,684                       | 566,343                       | 354,763                       | 398,344                       |
| Small business corporations.....         | 1,038                | 1,194  | 338,265                       | 477,870                       | 237,154                       | 332,135                       | 101,111                       | 145,735                       | 5,866                         | 10,675                        | 5,082                         | 9,037                         | 951                           | 2,656                         | 6,777                         | 5,491                         |
| Noncorporate businesses, total.....      | 5,165                | 3,569  | 366,009                       | 422,893                       | 237,776                       | 270,797                       | 128,232                       | 142,086                       | 11,972                        | 35,381                        | 5,609                         | 5,852                         | 4,966                         | 3,899                         | 7,842                         | 6,619                         |
| Proprietorships.....                     | 3,980                | 3,029  | 154,014                       | 124,092                       | 93,277                        | 76,690                        | 60,736                        | 47,402                        | 4,204                         | 3,602                         | 1,867                         | 1,867                         | 1,061                         | 1,040                         | 2,861                         | 4,653                         |
| Partnerships.....                        | 1,185                | 540    | 211,995                       | 288,801                       | 144,499                       | 194,107                       | 67,496                        | 94,684                        | 7,768                         | 31,779                        | 3,134                         | 3,185                         | 3,905                         | 2,859                         | 5,209                         | 5,778                         |
| <b>Leather and Leather Products</b>      |                      |        |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| All businesses, total.....               | 3,977                | 4,491  | 5,275,743                     | 5,777,505                     | 3,926,272                     | 4,259,170                     | 1,349,471                     | 1,518,335                     | 66,521                        | 65,981                        | 116,841                       | 131,981                       | 54,841                        | 59,505                        | 66,303                        | 88,239                        |
| Corporations, total.....                 | 2,747                | 2,729  | 5,181,647                     | 5,664,919                     | 3,854,552                     | 4,182,565                     | 1,327,095                     | 1,482,354                     | 65,715                        | 64,709                        | 115,154                       | 129,975                       | 54,529                        | 58,815                        | 65,278                        | 86,443                        |
| Small business corporations.....         | 235                  | 273    | 151,116                       | 87,857                        | 117,598                       | 67,678                        | 33,518                        | 20,179                        | 1,652                         | 704                           | 3,036                         | 2,805                         | 976                           | 253                           | 867                           | 1,035                         |
| Noncorporate businesses, total.....      | 1,230                | 1,762  | 94,096                        | 112,586                       | 71,720                        | 76,605                        | 22,376                        | 39,981                        | 806                           | 1,272                         | 2,006                         | 3,181                         | 1,687                         | 690                           | 1,796                         | 1,796                         |
| Proprietorships.....                     | 954                  | 1,466  | 55,123                        | 51,855                        | 34,642                        | 31,541                        | 10,581                        | 20,314                        | 339                           | 810                           | 554                           | 1,049                         | 342                           | 312                           | 1,006                         | 1,006                         |
| Partnerships.....                        | 276                  | 296    | 48,873                        | 60,731                        | 37,078                        | 45,064                        | 11,795                        | 19,667                        | 467                           | 462                           | 1,133                         | 957                           | 171                           | 202                           | 619                           | 837                           |
| <b>Stone, Clay, and Glass Products</b>   |                      |        |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| All businesses, total.....               | 18,545               | 18,592 | 13,741,925                    | 14,787,051                    | 9,090,076                     | 9,733,041                     | 4,651,847                     | 5,054,010                     | 724,257                       | 754,950                       | 403,994                       | 433,823                       | 162,010                       | 181,784                       | 111,511                       | 131,863                       |
| Corporations, total.....                 | 9,060                | 8,396  | 10,301,918                    | 14,227,657                    | 8,847,367                     | 9,424,161                     | 4,456,556                     | 4,803,496                     | 703,674                       | 722,345                       | 391,161                       | 417,095                       | 159,484                       | 175,465                       | 106,139                       | 124,264                       |
| Small business corporations.....         | 960                  | 1,290  | 201,905                       | 386,352                       | 146,392                       | 262,249                       | 55,318                        | 124,103                       | 10,776                        | 16,250                        | 5,917                         | 10,881                        | 2,658                         | 2,400                         | 1,364                         | 2,404                         |
| Noncorporate businesses, total.....      | 9,485                | 10,196 | 438,007                       | 559,394                       | 242,714                       | 308,880                       | 195,291                       | 250,514                       | 20,383                        | 32,605                        | 12,833                        | 16,728                        | 2,526                         | 6,319                         | 5,372                         | 7,599                         |
| Proprietorships.....                     | 8,431                | 8,500  | 273,802                       | 346,114                       | 142,699                       | 182,510                       | 131,101                       | 163,604                       | 14,266                        | 22,021                        | 8,298                         | 10,403                        | 1,806                         | 4,791                         | 3,398                         | 3,604                         |
| Partnerships.....                        | 1,054                | 1,695  | 164,205                       | 213,280                       | 100,015                       | 126,370                       | 64,190                        | 86,910                        | 6,317                         | 10,584                        | 4,535                         | 6,325                         | 720                           | 1,528                         | 1,974                         | 3,995                         |
| <b>Primary Metal Industries</b>          |                      |        |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| All businesses, total.....               | 7,189                | 6,371  | 40,154,296                    | 43,811,545                    | 28,164,966                    | 31,400,171                    | 11,989,331                    | 12,411,374                    | 2,072,275                     | 2,230,115                     | 1,058,035                     | 1,130,563                     | 485,329                       | 619,238                       | 224,503                       | 267,429                       |
| Corporations, total.....                 | 4,691                | 4,124  | 39,701,251                    | 43,564,459                    | 27,825,299                    | 31,221,828                    | 11,875,952                    | 12,342,631                    | 2,063,914                     | 2,223,230                     | 1,051,207                     | 1,125,345                     | 483,753                       | 617,962                       | 420,444                       | 265,570                       |
| Small business corporations.....         | 548                  | 265    | 304,736                       | 204,327                       | 216,557                       | 133,527                       | 88,179                        | 71,400                        | 3,729                         | 7,495                         | 7,495                         | 8,616                         | 2,661                         | 578                           | 1,054                         | 773                           |
| Noncorporate businesses, total.....      | 2,498                | 2,247  | 453,045                       | 727,086                       | 339,667                       | 178,343                       | 113,379                       | 68,743                        | 8,361                         | 6,885                         | 6,728                         | 5,218                         | 1,576                         | 1,276                         | 4,055                         | 1,859                         |
| Proprietorships.....                     | 1,844                | 1,561  | 259,242                       | 113,419                       | 199,333                       | 82,686                        | 59,910                        | 30,733                        | 4,381                         | 3,074                         | 3,393                         | 2,511                         | 793                           | 890                           | 2,102                         | 707                           |
| Partnerships.....                        | 654                  | 686    | 193,803                       | 133,667                       | 140,334                       | 95,657                        | 53,469                        | 38,010                        | 3,980                         | 3,811                         | 3,333                         | 2,707                         | 783                           | 386                           | 1,853                         | 1,152                         |
| <b>Fabricated Metal Products</b>         |                      |        |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| All businesses, total.....               | 37,453               | 34,270 | 33,521,292                    | 37,152,210                    | 23,616,025                    | 26,253,926                    | 9,905,267                     | 10,898,284                    | 826,320                       | 928,559                       | 780,565                       | 893,069                       | 253,267                       | 332,474                       | 286,427                       | 333,490                       |
| Corporations, total.....                 | 24,393               | 23,346 | 32,806,038                    | 36,428,652                    | 23,197,021                    | 25,807,834                    | 9,609,017                     | 10,620,818                    | 804,266                       | 908,925                       | 764,815                       | 876,701                       | 247,710                       | 327,527                       | 274,578                       | 322,711                       |
| Small business corporations.....         | 2,995                | 3,226  | 1,057,853                     | 862,915                       | 698,010                       | 566,676                       | 359,843                       | 296,239                       | 21,693                        | 22,904                        | 24,684                        | 24,329                        | 5,192                         | 4,276                         | 11,978                        | 13,046                        |
| Noncorporate businesses, total.....      | 13,100               | 10,924 | 715,254                       | 723,558                       | 419,004                       | 446,092                       | 296,250                       | 277,466                       | 22,054                        | 19,634                        | 12,750                        | 16,368                        | 5,557                         | 4,947                         | 11,849                        | 10,779                        |
| Proprietorships.....                     | 10,580               | 8,781  | 331,705                       | 361,422                       | 173,021                       | 209,514                       | 158,684                       | 151,908                       | 13,071                        | 11,765                        | 7,576                         | 8,721                         | 2,981                         | 3,454                         | 6,440                         | 6,440                         |
| Partnerships.....                        | 2,520                | 2,143  | 383,549                       | 362,136                       | 245,983                       | 236,578                       | 137,566                       | 125,558                       | 8,983                         | 7,869                         | 8,174                         | 7,647                         | 2,576                         | 1,493                         | 6,077                         | 4,339                         |
| <b>Machinery, Except Electrical</b>      |                      |        |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| All businesses, total.....               | 45,796               | 45,602 | 48,100,542                    | 50,019,437                    | 31,200,620                    | 31,885,045                    | 16,899,921                    | 18,134,392                    | 1,718,674                     | 1,870,289                     | 1,212,019                     | 1,340,020                     | 506,621                       | 586,818                       | 414,870                       | 468,028                       |
| Corporations, total.....                 | 21,200               | 22,893 | 46,821,187                    | 48,781,844                    | 30,488,234                    | 31,208,412                    | 16,332,953                    | 17,573,432                    | 1,666,911                     | 1,817,638                     | 1,182,547                     | 1,312,778                     | 497,915                       | 577,940                       | 394,911                       | 448,776                       |
| Small business corporations.....         | 2,595                | 2,557  | 1,111,929                     | 799,920                       | 779,930                       | 520,342                       | 331,999                       | 279,578                       | 30,569                        | 27,300                        | 26,334                        | 27,343                        | 7,131                         | 5,444                         | 13,911                        | 14,826                        |
| Noncorporate businesses, total.....      | 24,596               | 22,709 | 1,279,355                     | 1,227,593                     | 712,386                       | 676,633                       | 566,968                       | 560,960                       | 51,763                        | 52,651                        | 29,472                        | 27,242                        | 8,706                         | 9,278                         | 19,959                        | 19,252                        |
| Proprietorships.....                     | 19,601               | 18,780 | 782,093                       | 763,430                       | 412,492                       | 396,124                       | 369,600                       | 377,992                       | 38,715                        | 38,715                        | 18,703                        | 17,199                        | 6,005                         | 6,175                         | 13,782                        | 11,803                        |
| Partnerships.....                        | 4,995                | 3,929  | 497,262                       | 464,163                       | 299,894                       | 280,479                       | 197,368                       | 187,964                       | 14,371                        | 13,936                        | 10,772                        | 10,043                        | 2,701                         | 3,103                         | 6,177                         | 7,449                         |
| <b>Electrical Equipment and Supplies</b> |                      |        |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| All businesses, total.....               | 14,542               | 13,692 | 42,639,637                    | 46,546,975                    | 29,527,312                    | 32,263,432                    | 13,112,324                    | 14,283,543                    | 1,086,073                     | 1,271,446                     | 989,005                       | 1,124,795                     | 459,782                       | 598,629                       | 369,930                       | 427,500                       |
| Corporations, total.....                 | 10,797               | 10,516 | 42,498,210                    | 46,307,206                    | 29,436,877                    | 32,146,380                    | 13,061,333                    | 14,215,826                    | 1,082,289                     | 1,262,185                     | 986,470                       | 1,121,612                     | 459,045                       | 597,496                       | 367,251                       | 423,279                       |
| Small business corporations.....         | 1,148                | 854    | 136,257                       | 146,769                       | 128,425                       | 122,731                       | 123,532                       | 64,035                        | 6,307                         | 7,345                         | 4,704                         | 2,423                         | 1,731                         | 1,731                         | 5,299                         | 1,792                         |
| Noncorporate businesses, total.....      | 3,805                | 3,176  | 141,427                       | 127,769                       | 90,435                        | 90,052                        | 50,991                        | 67,717                        | 3,784                         | 9,261                         | 2,535                         | 3,183                         | 737                           | 1,133                         | 2,679                         | 4,221                         |
| Proprietorships.....                     | 3,263                | 2,487  | 66,290                        | 67,402                        | 36,967                        | 55,813                        | 29,322                        | 38,587                        | 2,841                         | 3,057                         | 1,933                         | 1,557                         | 315                           | 3,571                         | 1,750                         | 2,918                         |
| Partnerships.....                        | 542                  | 689    | 75,137                        | 90,367                        | 53,468                        | 61,237                        | 21,669                        | 29,130                        | 943                           | 6,204                         | 1,142                         | 1,626                         | 422                           | 284                           | 929                           | 1,303                         |

Footnotes at end of table.



Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

| Selected industry  | Number of businesses |             | Business receipts                 |                                   | Cost of sales and operations      |                                   | Gross profit (less loss)          |                                   | Depreciation                      |                                    | Taxes                              |                                    | Interest                           |                                    | Rent                               |                                    |
|--|----------------------|-------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
|  | 1967<br>(1)          | 1968<br>(2) | 1967<br>(thousand dollars)<br>(3) | 1968<br>(thousand dollars)<br>(4) | 1967<br>(thousand dollars)<br>(5) | 1968<br>(thousand dollars)<br>(6) | 1967<br>(thousand dollars)<br>(7) | 1968<br>(thousand dollars)<br>(8) | 1967<br>(thousand dollars)<br>(9) | 1968<br>(thousand dollars)<br>(10) | 1967<br>(thousand dollars)<br>(11) | 1968<br>(thousand dollars)<br>(12) | 1967<br>(thousand dollars)<br>(13) | 1968<br>(thousand dollars)<br>(14) | 1967<br>(thousand dollars)<br>(15) | 1968<br>(thousand dollars)<br>(16) |
| <b>MANUFACTURING—Continued</b>   |                      |             |                                   |                                   |                                   |                                   |                                   |                                   |                                   |                                    |                                    |                                    |                                    |                                    |                                    |                                    |
| <b>Transportation Equipment</b>  |                      |             |                                   |                                   |                                   |                                   |                                   |                                   |                                   |                                    |                                    |                                    |                                    |                                    |                                    |                                    |
| All businesses, total.....   | 9,908                | 9,214       | 78,634,885                        | 92,176,721                        | 59,424,302                        | 68,734,346                        | 19,210,584                        | 23,442,375                        | 2,065,664                         | 2,335,213                          | 2,397,642                          | 2,637,971                          | 868,662                            | 1,110,322                          | 518,876                            | 596,105                            |
| Corporations, total.....   | 5,390                | 4,997       | 78,386,123                        | 91,997,703                        | 59,221,615                        | 68,589,052                        | 19,134,538                        | 23,368,651                        | 2,060,329                         | 2,330,125                          | 2,392,052                          | 2,632,333                          | 867,310                            | 1,108,822                          | 515,425                            | 592,027                            |
| Small Business Corporations.....   | 661                  | 657         | 185,424                           | 145,339                           | 142,333                           | 97,819                            | 47,591                            | 47,591                            | 4,123                             | 3,251                              | 4,792                              | 3,318                              | 1,566                              | 777                                | 3,035                              | 4,402                              |
| Noncorporate businesses, total.....  | 4,518                | 4,257       | 248,732                           | 219,018                           | 172,687                           | 145,294                           | 76,046                            | 73,724                            | 5,335                             | 5,088                              | 5,589                              | 5,638                              | 1,352                              | 1,700                              | 3,451                              | 4,078                              |
| Proprietorships.....   | 3,762                | 3,513       | 131,603                           | 132,765                           | 89,311                            | 83,860                            | 42,073                            | 48,925                            | 2,422                             | 2,025                              | 2,501                              | 3,433                              | 604                                | 1,119                              | 2,025                              | 3,065                              |
| Partnerships.....  | 796                  | 744         | 117,229                           | 86,253                            | 83,256                            | 61,434                            | 33,973                            | 24,799                            | 2,913                             | 2,025                              | 3,088                              | 2,205                              | 748                                | 581                                | 1,426                              | 1,013                              |
| <b>Miscellaneous Manufacturing</b>   |                      |             |                                   |                                   |                                   |                                   |                                   |                                   |                                   |                                    |                                    |                                    |                                    |                                    |                                    |                                    |
| All businesses, total.....   | 52,671               | 52,297      | 114,281,916                       | 124,868,185                       | 74,807,694                        | 81,792,995                        | 39,474,223                        | 43,075,190                        | 4,308,654                         | 4,782,411                          | 5,581,006                          | 6,059,424                          | 1,083,076                          | 1,399,397                          | 1,407,815                          | 1,561,620                          |
| Corporations, total.....   | 25,693               | 25,018      | 113,203,012                       | 123,836,616                       | 74,110,625                        | 81,171,536                        | 39,032,387                        | 42,665,080                        | 4,286,666                         | 4,760,362                          | 5,561,287                          | 6,040,475                          | 1,077,315                          | 1,393,939                          | 1,378,687                          | 1,559,439                          |
| Small Business Corporations.....   | 3,027                | 3,622       | 1,054,406                         | 1,096,914                         | 715,964                           | 762,251                           | 338,442                           | 338,442                           | 22,591                            | 24,591                             | 21,341                             | 22,523                             | 5,740                              | 8,014                              | 14,673                             | 17,377                             |
| Noncorporate businesses, total.....  | 27,279               | 27,279      | 1,078,904                         | 1,031,569                         | 697,069                           | 621,459                           | 381,836                           | 410,110                           | 21,988                            | 22,049                             | 19,719                             | 18,949                             | 5,761                              | 5,418                              | 29,128                             | 22,181                             |
| Proprietorships.....   | 22,782               | 23,048      | 523,221                           | 567,337                           | 313,506                           | 314,330                           | 209,716                           | 253,007                           | 12,896                            | 14,726                             | 9,963                              | 10,848                             | 3,238                              | 3,115                              | 14,146                             | 14,294                             |
| Partnerships.....  | 4,196                | 4,231       | 555,683                           | 464,232                           | 383,563                           | 307,129                           | 172,120                           | 157,103                           | 9,092                             | 7,323                              | 9,756                              | 8,101                              | 2,523                              | 2,303                              | 14,982                             | 7,887                              |
| <b>TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES</b> |                      |             |                                   |                                   |                                   |                                   |                                   |                                   |                                   |                                    |                                    |                                    |                                    |                                    |                                    |                                    |
| All businesses, total.....   | 359,088              | 366,667     | 106,040,278                       | 116,537,354                       | 60,380,840                        | 66,008,551                        | 45,659,440                        | 50,528,803                        | 11,010,040                        | 12,072,208                         | 6,830,731                          | 7,621,294                          | 4,236,182                          | 4,936,687                          | 2,436,156                          | 2,836,966                          |
| Corporations, total.....   | 66,045               | 65,551      | 99,190,985                        | 109,132,172                       | 58,303,545                        | 64,005,891                        | 40,887,440                        | 45,126,281                        | 10,400,692                        | 11,386,819                         | 6,567,383                          | 7,317,244                          | 4,127,775                          | 4,816,195                          | 2,258,728                          | 2,643,327                          |
| Small Business Corporations.....   | 8,598                | 10,009      | 1,332,057                         | 1,731,667                         | 780,323                           | 1,079,902                         | 551,734                           | 651,765                           | 80,787                            | 102,033                            | 51,620                             | 77,361                             | 16,150                             | 23,729                             | 26,266                             | 35,473                             |
| Noncorporate businesses, total.....  | 293,043              | 301,116     | 6,849,293                         | 7,405,182                         | 2,077,295                         | 2,002,660                         | 4,772,000                         | 5,402,522                         | 609,348                           | 685,389                            | 263,348                            | 304,050                            | 108,407                            | 120,492                            | 177,428                            | 193,639                            |
| Proprietorships.....   | 277,807              | 285,910     | 5,538,856                         | 6,174,955                         | 1,258,718                         | 1,322,468                         | 4,280,140                         | 4,852,487                         | 525,556                           | 607,306                            | 219,956                            | 260,673                            | 86,559                             | 104,688                            | 146,679                            | 161,647                            |
| Partnerships.....  | 15,236               | 1,310,437   | 1,230,227                         | 1,230,227                         | 818,577                           | 680,192                           | 491,860                           | 550,035                           | 83,792                            | 78,083                             | 43,392                             | 43,377                             | 21,848                             | 15,804                             | 30,749                             | 31,992                             |
| <b>Transportation</b>  |                      |             |                                   |                                   |                                   |                                   |                                   |                                   |                                   |                                    |                                    |                                    |                                    |                                    |                                    |                                    |
| All businesses, total.....   | 323,635              | 334,054     | 51,170,325                        | 56,319,059                        | 32,581,987                        | 35,386,364                        | 18,588,340                        | 20,932,695                        | 4,614,804                         | 4,989,848                          | 2,554,826                          | 2,812,873                          | 1,419,386                          | 1,612,139                          | 2,017,655                          | 2,351,247                          |
| Corporations, total.....   | 50,972               | 51,263      | 44,844,089                        | 49,400,081                        | 30,638,930                        | 33,491,198                        | 14,205,159                        | 15,908,883                        | 4,050,551                         | 4,347,564                          | 2,307,546                          | 2,525,044                          | 1,320,518                          | 1,498,094                          | 1,851,432                          | 2,164,999                          |
| Small Business Corporations.....   | 6,848                | 7,838       | 1,056,476                         | 1,529,571                         | 634,336                           | 976,149                           | 422,140                           | 553,422                           | 59,552                            | 80,689                             | 41,848                             | 68,338                             | 11,938                             | 17,639                             | 22,888                             | 35,221                             |
| Noncorporate businesses, total.....  | 272,663              | 282,791     | 6,326,236                         | 6,918,978                         | 1,943,057                         | 1,895,166                         | 4,383,181                         | 5,023,812                         | 564,253                           | 672,284                            | 247,280                            | 287,289                            | 98,868                             | 114,045                            | 166,163                            | 186,248                            |
| Proprietorships.....   | 259,710              | 270,145     | 5,180,782                         | 5,831,769                         | 1,208,522                         | 1,276,901                         | 3,972,500                         | 4,554,868                         | 493,570                           | 545,222                            | 209,196                            | 248,956                            | 129,275                            | 100,085                            | 139,426                            | 157,548                            |
| Partnerships.....  | 12,953               | 12,646      | 1,145,454                         | 1,087,209                         | 734,535                           | 618,265                           | 410,919                           | 468,944                           | 70,683                            | 66,862                             | 38,084                             | 38,873                             | 19,593                             | 13,960                             | 26,737                             | 28,700                             |
| <b>Local transportation</b>  |                      |             |                                   |                                   |                                   |                                   |                                   |                                   |                                   |                                    |                                    |                                    |                                    |                                    |                                    |                                    |
| All businesses, total.....   | 63,546               | 62,917      | 2,985,367                         | 3,015,396                         | 1,681,635                         | 1,601,041                         | 1,304,733                         | 1,414,355                         | 274,628                           | 289,374                            | 154,197                            | 161,120                            | 59,808                             | 65,804                             | 85,452                             | 70,382                             |
| Corporations, total.....   | 9,030                | 8,999       | 2,519,120                         | 2,487,793                         | 1,610,030                         | 1,530,281                         | 909,090                           | 997,512                           | 229,777                           | 238,605                            | 141,029                            | 144,518                            | 54,546                             | 56,242                             | 64,373                             | 45,614                             |
| Small Business Corporations.....   | 948                  | 1,165       | 82,828                            | 148,506                           | 49,151                            | 93,160                            | 31,677                            | 55,346                            | 7,157                             | 9,301                              | 4,009                              | 6,924                              | 1,496                              | 1,372                              | 1,076                              | 1,924                              |
| Noncorporate businesses, total.....  | 54,516               | 53,918      | 467,247                           | 527,603                           | 71,605                            | 70,760                            | 395,643                           | 456,843                           | 44,851                            | 50,769                             | 13,168                             | 16,602                             | 5,262                              | 9,562                              | 21,079                             | 24,768                             |
| Proprietorships.....   | 53,314               | 53,010      | 401,510                           | 480,868                           | 35,774                            | 49,327                            | 365,737                           | 431,541                           | 39,022                            | 45,682                             | 10,521                             | 14,591                             | 4,197                              | 8,385                              | 18,663                             | 23,938                             |
| Partnerships.....  | 1,202                | 908         | 65,727                            | 46,735                            | 35,831                            | 21,433                            | 29,906                            | 25,302                            | 5,829                             | 5,087                              | 2,647                              | 2,011                              | 1,065                              | 1,177                              | 2,416                              | 830                                |
| <b>Trucking and warehousing</b>  |                      |             |                                   |                                   |                                   |                                   |                                   |                                   |                                   |                                    |                                    |                                    |                                    |                                    |                                    |                                    |
| All businesses, total.....   | 221,939              | 233,275     | 18,737,337                        | 22,467,997                        | 10,665,270                        | 12,795,028                        | 8,072,066                         | 9,672,969                         | 1,269,207                         | 1,377,640                          | 1,029,380                          | 1,196,636                          | 259,185                            | 289,007                            | 480,563                            | 605,909                            |
| Corporations, total.....   | 25,673               | 26,128      | 13,824,016                        | 16,983,877                        | 9,383,677                         | 11,451,631                        | 4,440,339                         | 5,532,246                         | 791,382                           | 836,089                            | 813,668                            | 946,298                            | 174,237                            | 196,707                            | 358,340                            | 467,887                            |
| Small Business Corporations.....   | 3,200                | 3,891       | 548,289                           | 997,008                           | 325,920                           | 607,471                           | 222,369                           | 389,537                           | 31,781                            | 50,312                             | 27,034                             | 53,378                             | 5,308                              | 11,526                             | 13,606                             | 19,259                             |
| Noncorporate businesses, total.....  | 196,266              | 207,147     | 5,913,321                         | 5,484,120                         | 1,281,593                         | 1,343,397                         | 3,631,727                         | 4,140,723                         | 477,825                           | 541,551                            | 215,712                            | 250,338                            | 84,948                             | 92,300                             | 122,223                            | 138,022                            |
| Proprietorships.....   | 187,019              | 197,601     | 4,119,524                         | 4,703,755                         | 784,368                           | 931,324                           | 3,182,135                         | 3,772,231                         | 422,350                           | 486,860                            | 184,280                            | 218,956                            | 68,319                             | 82,401                             | 131,373                            | 113,663                            |
| Partnerships.....  | 9,247                | 9,546       | 793,797                           | 487,205                           | 487,205                           | 411,873                           | 306,592                           | 368,452                           | 55,495                            | 52,691                             | 31,452                             | 51,362                             | 16,629                             | 9,899                              | 18,848                             | 24,359                             |
| <b>Water transportation</b>  |                      |             |                                   |                                   |                                   |                                   |                                   |                                   |                                   |                                    |                                    |                                    |                                    |                                    |                                    |                                    |
| All businesses, total.....   | 12,030               | 13,653      | 4,305,094                         | 4,825,497                         | 3,090,022                         | 3,379,292                         | 1,215,072                         | 1,446,205                         | 308,630                           | 360,841                            | 78,403                             | 101,061                            | 110,127                            | 137,916                            | 105,982                            | 116,526                            |
| Corporations, total.....   | 5,056                | 4,763       | 4,111,638                         | 4,601,763                         | 3,001,019                         | 3,312,151                         | 1,110,619                         | 1,289,602                         | 292,233                           | 334,382                            | 73,986                             | 96,604                             | 107,489                            | 131,343                            | 96,133                             | 105,277                            |
| Small Business Corporations.....   | 571                  | 761         | 34,994                            | 89,267                            | 21,278                            | 35,161                            | 13,716                            | 29,916                            | 7,421                             | 9,359                              | 1,338                              | 2,339                              | 2,749                              | 2,162                              | 416                                | 2,437                              |
| Noncorporate businesses, total.....  | 6,974                | 8,890       | 193,456                           | 223,734                           | 89,003                            | 67,131                            | 104,453                           | 156,603                           | 16,407                            | 26,459                             | 4,417                              | 4,577                              | 2,638                              | 6,573                              | 9,849                              | 11,249                             |
| Proprietorships.....   | 6,172                | 7,965       | 117,603                           | 169,142                           | 41,984                            | 42,737                            | 75,619                            | 127,905                           | 10,872                            | 22,546                             | 2,785                              | 3,127                              | 1,797                              | 5,707                              | 7,726                              | 10,319                             |
| Partnerships.....  | 802                  | 925         | 75,853                            | 54,592                            | 47,019                            | 25,894                            | 28,834                            | 28,698                            | 5,535                             | 3,913                              | 1,632                              | 1,330                              | 841                                | 866                                | 2,123                              | 930                                |

Footnotes at end of table.

## CORPORATE AND NONCORPORATE BUSINESSES

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

| Selected industry  | Number of businesses |           | Business receipts          |                            | Cost of sales and operations |                            | Gross profit (less loss)   |                            | Depreciation               |                            | Taxes                      |                            | Interest                   |                            | Rent                       |                            |
|--|----------------------|-----------|----------------------------|----------------------------|------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
|  | 1967                 | 1968      | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars)   | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) |
| TRANSPORTATION, COMMUNICATION,<br>ELECTRIC, GAS, AND SANITARY<br>SERVICES--Continued |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| Transportation--Continued  |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| Air transportation   |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....   | 8,636                | 8,356     | 8,176,368                  | 8,837,199                  | 5,450,094                    | 5,876,018                  | 2,726,274                  | 2,961,881                  | 973,970                    | 1,229,750                  | 168,494                    | 189,495                    | 258,050                    | 319,479                    | 297,143                    | 379,973                    |
| Corporations, total.....   | 3,171                | 4,069     | 8,023,314                  | 8,726,151                  | 5,422,621                    | 5,832,815                  | 2,650,633                  | 2,901,416                  | 960,133                    | 1,216,212                  | 166,102                    | 187,669                    | 254,624                    | 316,845                    | 293,481                    | 377,885                    |
| Small Business Corporations.....   | 1,172                | 1,172     | 74,407                     | 68,556                     | 45,345                       | 45,446                     | 2,962                      | 23,060                     | 7,017                      | 1,037                      | 1,350                      | 1,350                      | 3,208                      | 2,316                      | 3,080                      | 2,771                      |
| Noncorporate businesses, total.....  | 5,465                | 4,287     | 15,154                     | 111,048                    | 77,473                       | 53,183                     | 75,881                     | 57,865                     | 13,857                     | 1,538                      | 2,394                      | 1,826                      | 2,634                      | 2,634                      | 2,088                      | 2,088                      |
| Proprietorships.....   | 5,013                | 4,048     | 136,611                    | 79,495                     | 66,662                       | 28,021                     | 69,359                     | 51,474                     | 12,624                     | 1,238                      | 2,256                      | 1,698                      | 3,132                      | 3,379                      | 3,379                      | 1,523                      |
| Partnerships.....  | 452                  | 239       | 16,443                     | 31,553                     | 10,811                       | 25,162                     | 5,622                      | 6,391                      | 1,213                      | 300                        | 138                        | 128                        | 294                        | 83                         | 283                        | 565                        |
| Other transportation   |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....   | 17,484               | 15,854    | 16,965,160                 | 17,172,970                 | 11,694,965                   | 11,734,985                 | 5,270,195                  | 5,477,985                  | 1,788,369                  | 1,732,243                  | 1,124,352                  | 1,164,561                  | 732,216                    | 799,933                    | 1,048,515                  | 1,178,457                  |
| Corporations, total.....   | 8,042                | 7,305     | 16,366,001                 | 16,600,497                 | 11,271,583                   | 11,374,250                 | 5,094,418                  | 5,226,207                  | 1,777,036                  | 1,722,276                  | 1,112,763                  | 1,149,955                  | 729,622                    | 796,922                    | 1,048,515                  | 1,168,336                  |
| Small Business Corporations.....   | 1,425                | 848       | 315,958                    | 226,284                    | 155,642                      | 170,471                    | 120,316                    | 55,563                     | 1,176                      | 1,115                      | 811                        | 867                        | 1,177                      | 263                        | 4,710                      | 5,791                      |
| Noncorporate businesses, total.....  | 9,442                | 8,549     | 599,159                    | 572,473                    | 423,382                      | 360,695                    | 175,777                    | 211,778                    | 11,333                     | 9,967                      | 11,589                     | 14,066                     | 2,594                      | 2,976                      | 9,350                      | 10,121                     |
| Proprietorships.....   | 8,192                | 7,521     | 405,235                    | 398,504                    | 269,723                      | 226,792                    | 135,812                    | 171,717                    | 8,722                      | 5,096                      | 9,354                      | 10,584                     | 1,830                      | 1,041                      | 6,283                      | 8,105                      |
| Partnerships.....  | 1,250                | 1,028     | 193,624                    | 173,964                    | 153,659                      | 133,903                    | 39,965                     | 40,061                     | 2,611                      | 4,871                      | 2,235                      | 4,022                      | 764                        | 1,935                      | 3,067                      | 2,016                      |
| Communication  |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....   | 9,664                | 10,084    | 24,659,281                 | 27,038,870                 | 12,376,625                   | 13,687,331                 | 12,322,656                 | 13,351,539                 | 2,644,561                  | 2,966,308                  | 1,652,027                  | 1,889,878                  | 886,085                    | 1,058,662                  | 288,077                    | 46,808                     |
| Corporations, total.....   | 7,375                | 7,479     | 24,529,756                 | 26,926,511                 | 12,337,414                   | 13,650,645                 | 12,192,342                 | 13,275,866                 | 2,630,470                  | 2,959,930                  | 1,646,450                  | 1,886,562                  | 880,500                    | 1,057,256                  | 283,094                    | 334,085                    |
| Small Business Corporations.....   | 949                  | 1,322     | 173,082                    | 106,317                    | 79,891                       | 50,048                     | 93,131                     | 56,269                     | 14,969                     | 11,335                     | 6,565                      | 4,946                      | 3,509                      | 1,754                      | 4,137                      | 2,308                      |
| Noncorporate businesses, total.....  | 2,289                | 2,605     | 169,525                    | 112,359                    | 39,211                       | 36,686                     | 130,314                    | 75,673                     | 14,091                     | 9,378                      | 5,577                      | 3,116                      | 1,406                      | 4,983                      | 2,723                      | 2,423                      |
| Proprietorships.....   | 1,613                | 2,024     | 110,819                    | 66,169                     | 10,613                       | 14,884                     | 100,208                    | 51,275                     | 9,614                      | 8,821                      | 3,870                      | 2,033                      | 4,416                      | 838                        | 3,628                      | 2,723                      |
| Partnerships.....  | 676                  | 581       | 58,706                     | 46,190                     | 28,598                       | 21,792                     | 30,108                     | 24,398                     | 4,477                      | 2,557                      | 1,707                      | 1,283                      | 1,169                      | 568                        | 1,355                      | 1,280                      |
| Electric, Gas, and Sanitary<br>Services  |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....   | 25,789               | 22,530    | 30,170,671                 | 33,179,425                 | 15,422,228                   | 16,934,856                 | 14,748,443                 | 16,244,569                 | 3,750,675                  | 4,116,092                  | 2,623,879                  | 2,918,543                  | 1,930,710                  | 2,265,886                  | 130,423                    | 148,911                    |
| Corporations, total.....   | 7,698                | 6,810     | 29,817,140                 | 32,805,580                 | 15,327,201                   | 16,864,043                 | 14,489,939                 | 15,941,532                 | 3,719,671                  | 4,079,325                  | 2,613,387                  | 2,905,638                  | 1,926,757                  | 2,260,845                  | 124,142                    | 144,243                    |
| Small Business Corporations.....   | 799                  | 849       | 102,559                    | 95,779                     | 66,096                       | 53,705                     | 36,463                     | 42,074                     | 6,266                      | 10,009                     | 3,207                      | 4,077                      | 703                        | 2,336                      | 1,441                      | 944                        |
| Noncorporate businesses, total.....  | 18,091               | 15,720    | 353,531                    | 373,845                    | 39,583                       | 70,808                     | 258,504                    | 303,037                    | 31,004                     | 3,378                      | 3,972                      | 12,905                     | 3,953                      | 5,041                      | 6,281                      | 4,668                      |
| Proprietorships.....   | 16,484               | 13,741    | 267,254                    | 277,017                    | 39,553                       | 70,808                     | 207,671                    | 246,344                    | 22,372                     | 28,063                     | 6,891                      | 9,684                      | 3,765                      | 4,416                      | 3,628                      | 2,656                      |
| Partnerships.....  | 1,607                | 1,979     | 106,277                    | 96,828                     | 55,444                       | 40,135                     | 50,833                     | 56,693                     | 8,632                      | 8,664                      | 3,601                      | 3,221                      | 1,086                      | 1,276                      | 2,657                      | 2,012                      |
| WHOLESALE AND RETAIL TRADE   |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....   | 2,527,162            | 2,590,943 | 540,310,368                | 583,828,137                | 417,507,693                  | 449,065,408                | 122,802,681                | 134,762,729                | 5,260,931                  | 5,572,617                  | 7,335,980                  | 8,152,728                  | 2,922,048                  | 3,384,647                  | 8,005,477                  | 8,545,481                  |
| Corporations, total.....   | 465,841              | 471,979   | 403,232,835                | 442,509,642                | 343,809,742                  | 343,742,205                | 88,423,093                 | 98,767,437                 | 3,567,313                  | 3,865,414                  | 5,285,407                  | 6,009,315                  | 2,336,486                  | 2,752,319                  | 5,709,408                  | 6,138,955                  |
| Small Business Corporations.....   | 76,929               | 81,579    | 29,940,032                 | 34,447,938                 | 22,935,191                   | 25,625,360                 | 7,004,841                  | 7,815,237                  | 273,182                    | 273,505                    | 428,509                    | 433,578                    | 118,420                    | 148,309                    | 425,131                    | 447,886                    |
| Noncorporate businesses, total.....  | 2,061,321            | 2,118,964 | 107,077,533                | 141,318,495                | 102,697,951                  | 105,323,203                | 34,379,588                 | 35,955,292                 | 1,693,618                  | 1,707,203                  | 2,050,573                  | 2,143,413                  | 585,562                    | 632,328                    | 2,296,069                  | 2,406,526                  |
| Proprietorships.....   | 1,840,621            | 1,909,640 | 132,629,235                | 106,886,227                | 76,636,291                   | 79,331,819                 | 25,992,947                 | 27,534,408                 | 1,335,780                  | 1,356,218                  | 1,546,231                  | 1,640,229                  | 441,965                    | 481,473                    | 1,808,806                  | 2,009,248                  |
| Partnerships.....  | 220,700              | 209,324   | 34,448,298                 | 34,432,268                 | 26,061,657                   | 25,991,384                 | 8,386,641                  | 8,440,884                  | 357,838                    | 350,985                    | 504,342                    | 503,184                    | 143,597                    | 150,855                    | 487,263                    | 497,278                    |
| Wholesale Trade  |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....   | 434,137              | 453,664   | 213,195,861                | 235,450,346                | 178,029,179                  | 195,259,179                | 35,166,683                 | 40,191,167                 | 1,459,978                  | 1,638,880                  | 2,251,924                  | 2,684,252                  | 1,046,253                  | 1,206,229                  | 1,281,736                  | 1,503,315                  |
| Corporations, total.....   | 142,531              | 153,110   | 182,687,302                | 204,011,662                | 153,829,515                  | 170,796,173                | 28,857,787                 | 33,245,489                 | 1,143,934                  | 1,322,932                  | 1,972,457                  | 2,382,728                  | 936,469                    | 1,148,695                  | 1,281,804                  | 1,503,315                  |
| Small Business Corporations.....   | 20,809               | 23,358    | 11,996,803                 | 14,447,938                 | 9,800,138                    | 11,709,926                 | 2,196,665                  | 2,738,012                  | 84,186                     | 93,170                     | 133,381                    | 152,225                    | 37,875                     | 54,502                     | 91,911                     | 103,255                    |
| Noncorporate businesses, total.....  | 291,606              | 300,554   | 30,508,559                 | 34,008,684                 | 24,199,664                   | 24,463,006                 | 6,308,896                  | 6,945,678                  | 316,044                    | 315,978                    | 279,467                    | 301,524                    | 109,784                    | 117,534                    | 198,932                    | 238,352                    |
| Proprietorships.....   | 260,145              | 268,392   | 19,712,467                 | 20,424,113                 | 13,328,368                   | 13,459,021                 | 4,386,080                  | 4,973,192                  | 228,297                    | 233,568                    | 169,937                    | 195,316                    | 70,446                     | 76,738                     | 131,751                    | 162,914                    |
| Partnerships.....  | 31,461               | 32,162    | 10,796,092                 | 10,576,571                 | 8,873,276                    | 9,003,985                  | 1,922,816                  | 1,972,586                  | 87,747                     | 82,410                     | 109,470                    | 106,208                    | 39,338                     | 40,796                     | 67,181                     | 75,438                     |
| Motor vehicles and automotive<br>equipment   |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....   | 27,768               | 27,493    | 10,016,212                 | 11,667,214                 | 7,793,592                    | 9,248,528                  | 2,222,619                  | 2,418,686                  | 65,733                     | 68,931                     | 99,306                     | 111,851                    | 51,871                     | 46,780                     | 97,530                     | 98,996                     |
| Corporations, total.....   | 11,336               | 11,618    | 8,608,825                  | 10,194,941                 | 6,770,512                    | 8,167,908                  | 1,838,313                  | 2,027,033                  | 50,726                     | 55,115                     | 83,532                     | 97,266                     | 45,922                     | 39,766                     | 84,515                     | 86,520                     |
| Small Business Corporations.....   | 2,085                | 1,964     | 761,281                    | 929,222                    | 583,174                      | 734,822                    | 178,107                    | 194,400                    | 16,247                     | 17,580                     | 27,776                     | 3,703                      | 3,695                      | 7,534                      | 9,050                      | 9,050                      |
| Noncorporate businesses, total.....  | 16,332               | 15,875    | 1,407,387                  | 1,472,273                  | 1,023,080                    | 1,080,620                  | 384,306                    | 391,653                    | 15,007                     | 13,816                     | 15,774                     | 14,585                     | 5,949                      | 7,014                      | 12,915                     | 12,476                     |
| Proprietorships.....   | 14,262               | 13,904    | 962,274                    | 1,074,227                  | 695,780                      | 799,873                    | 266,493                    | 274,354                    | 11,339                     | 10,804                     | 10,781                     | 9,967                      | 3,842                      | 4,849                      | 8,316                      | 8,059                      |
| Partnerships.....  | 2,170                | 1,971     | 445,113                    | 398,046                    | 327,300                      | 280,747                    | 117,813                    | 117,299                    | 3,668                      | 3,012                      | 4,993                      | 4,618                      | 2,107                      | 2,165                      | 4,599                      | 2,417                      |

Footnotes at end of table.



Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

| Selected industry                                   | Number of businesses |        | Business receipts          |                            | Cost of sales and operations |                            | Gross profit (less loss)   |                            | Depreciation               |                            | Taxes                      |                            | Interest                   |                            | Rent                       |                            |
|---|----------------------|--------|----------------------------|----------------------------|------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
|   | 1967                 | 1968   | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars)   | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) |
| <b>Wholesale Trade—Continued</b>                    |                      |        |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| Drugs, chemicals, and allied products               |                      |        |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                          | 15,151               | 13,243 | 9,436,055                  | 9,877,481                  | 7,691,263                    | 7,970,002                  | 1,744,792                  | 1,907,479                  | 54,511                     | 78,022                     | 65,904                     | 74,927                     | 45,280                     | 52,331                     | 54,388                     | 59,497                     |
| Corporations, total.....                            | 5,847                | 6,909  | 4,004,165                  | 9,453,662                  | 7,389,456                    | 7,686,121                  | 1,614,709                  | 1,767,541                  | 47,776                     | 72,723                     | 62,267                     | 70,908                     | 44,151                     | 50,804                     | 48,514                     | 55,262                     |
| Small Business Corporations.....                    | 647                  | 804    | 156,415                    | 354,337                    | 104,665                      | 297,355                    | 1,750                      | 56,972                     | 1,984                      | 1,151                      | 1,973                      | 2,284                      | 1,151                      | 2,284                      | 2,466                      | 1,455                      |
| Noncorporate businesses, total.....                 | 9,304                | 6,334  | 431,890                    | 423,819                    | 301,807                      | 283,481                    | 130,083                    | 139,938                    | 6,735                      | 5,299                      | 3,637                      | 4,019                      | 1,129                      | 1,527                      | 5,874                      | 4,235                      |
| Proprietorships.....                                | 8,176                | 5,260  | 242,561                    | 252,249                    | 154,334                      | 159,132                    | 88,227                     | 93,117                     | 5,387                      | 3,920                      | 2,106                      | 2,418                      | 760                        | 1,097                      | 4,135                      | 2,548                      |
| Partnerships.....                                   | 1,128                | 1,074  | 189,329                    | 171,570                    | 147,473                      | 124,749                    | 41,856                     | 46,821                     | 1,348                      | 1,379                      | 1,531                      | 1,601                      | 389                        | 470                        | 1,739                      | 1,687                      |
| <b>Dry goods and apparel</b>                        |                      |        |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                          | 20,163               | 20,849 | 7,843,718                  | 10,533,926                 | 6,226,345                    | 8,322,630                  | 1,617,372                  | 2,011,296                  | 32,962                     | 46,889                     | 80,990                     | 100,743                    | 59,670                     | 79,291                     | 65,312                     | 79,401                     |
| Corporations, total.....                            | 6,111                | 7,732  | 6,894,714                  | 9,558,023                  | 5,224,444                    | 7,859,091                  | 1,330,270                  | 1,698,932                  | 26,681                     | 39,752                     | 72,451                     | 92,451                     | 56,861                     | 75,764                     | 51,395                     | 65,729                     |
| Small Business Corporations.....                    | 545                  | 1,561  | 373,138                    | 1,264,840                  | 307,650                      | 1,073,031                  | 65,488                     | 191,809                    | 704                        | 1,864                      | 2,264                      | 4,433                      | 1,929                      | 4,387                      | 3,346                      | 7,770                      |
| Noncorporate businesses, total.....                 | 14,052               | 13,117 | 989,004                    | 975,903                    | 701,901                      | 663,539                    | 287,102                    | 312,364                    | 6,281                      | 7,137                      | 8,539                      | 8,301                      | 2,809                      | 3,527                      | 13,917                     | 13,672                     |
| Proprietorships.....                                | 12,433               | 11,330 | 545,610                    | 465,081                    | 353,696                      | 271,025                    | 191,913                    | 194,056                    | 4,731                      | 5,237                      | 4,568                      | 3,042                      | 1,522                      | 1,800                      | 9,261                      | 7,418                      |
| Partnerships.....                                   | 1,619                | 1,787  | 443,394                    | 510,822                    | 348,205                      | 392,514                    | 95,189                     | 118,308                    | 1,550                      | 1,900                      | 3,971                      | 5,259                      | 1,287                      | 1,727                      | 4,656                      | 6,254                      |
| <b>Groceries and related products</b>               |                      |        |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                          | 62,987               | 63,403 | 45,682,590                 | 47,134,783                 | 40,496,886                   | 41,332,140                 | 5,185,703                  | 5,802,643                  | 229,268                    | 255,644                    | 256,602                    | 287,424                    | 109,365                    | 137,983                    | 211,541                    | 232,095                    |
| Corporations, total.....                            | 16,052               | 16,553 | 38,312,007                 | 39,268,921                 | 34,265,432                   | 34,680,411                 | 4,046,575                  | 4,588,510                  | 172,452                    | 195,743                    | 215,347                    | 241,254                    | 95,070                     | 121,067                    | 179,716                    | 193,332                    |
| Small Business Corporations.....                    | 2,332                | 2,968  | 2,918,456                  | 2,731,317                  | 2,524,017                    | 2,295,327                  | 394,439                    | 436,128                    | 15,024                     | 22,444                     | 20,195                     | 19,958                     | 5,414                      | 5,973                      | 17,187                     | 13,007                     |
| Noncorporate businesses, total.....                 | 46,935               | 46,850 | 7,370,583                  | 7,865,862                  | 6,231,454                    | 6,651,729                  | 1,139,128                  | 1,214,133                  | 56,816                     | 59,901                     | 41,255                     | 46,170                     | 14,295                     | 16,916                     | 31,825                     | 38,743                     |
| Proprietorships.....                                | 41,109               | 42,070 | 4,383,120                  | 4,782,051                  | 3,676,591                    | 4,002,074                  | 706,528                    | 779,977                    | 38,513                     | 41,173                     | 23,263                     | 27,007                     | 8,471                      | 10,074                     | 18,724                     | 23,816                     |
| Partnerships.....                                   | 5,826                | 4,780  | 2,987,463                  | 3,083,811                  | 2,554,863                    | 2,649,655                  | 432,600                    | 434,156                    | 18,303                     | 18,728                     | 17,992                     | 19,163                     | 5,824                      | 6,842                      | 13,101                     | 14,927                     |
| <b>Farm products—raw materials</b>                  |                      |        |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                          | 23,009               | 24,364 | 20,050,204                 | 21,279,049                 | 18,631,362                   | 19,823,190                 | 1,418,843                  | 1,455,859                  | 131,902                    | 144,134                    | 71,685                     | 83,012                     | 124,802                    | 140,896                    | 46,878                     | 49,089                     |
| Corporations, total.....                            | 5,628                | 5,417  | 14,148,473                 | 15,902,907                 | 13,193,913                   | 14,887,712                 | 954,560                    | 1,015,195                  | 97,940                     | 110,501                    | 56,060                     | 67,777                     | 105,630                    | 117,842                    | 33,404                     | 35,540                     |
| Small Business Corporations.....                    | 808                  | 1,093  | 906,369                    | 1,621,545                  | 833,606                      | 1,524,683                  | 72,763                     | 96,862                     | 5,984                      | 7,162                      | 3,656                      | 7,080                      | 2,334                      | 3,674                      | 2,367                      | 2,880                      |
| Noncorporate businesses, total.....                 | 17,381               | 18,947 | 5,901,731                  | 5,376,142                  | 5,437,449                    | 4,935,478                  | 464,283                    | 440,664                    | 33,962                     | 33,633                     | 15,625                     | 15,235                     | 19,172                     | 23,054                     | 13,474                     | 13,549                     |
| Proprietorships.....                                | 14,746               | 16,574 | 4,056,942                  | 3,551,951                  | 3,742,559                    | 3,245,859                  | 364,243                    | 306,112                    | 23,627                     | 24,092                     | 9,864                      | 10,200                     | 11,500                     | 14,244                     | 8,028                      | 8,644                      |
| Partnerships.....                                   | 2,635                | 2,373  | 1,844,789                  | 1,824,191                  | 1,694,929                    | 1,689,639                  | 149,860                    | 134,552                    | 10,355                     | 9,361                      | 5,761                      | 5,035                      | 7,672                      | 8,810                      | 5,448                      | 4,905                      |
| <b>Electrical goods</b>                             |                      |        |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                          | 15,351               | 15,558 | 10,170,238                 | 11,603,160                 | 8,110,844                    | 9,243,787                  | 2,059,395                  | 2,359,373                  | 46,372                     | 50,732                     | 88,474                     | 107,639                    | 48,040                     | 55,765                     | 65,145                     | 75,948                     |
| Corporations, total.....                            | 7,883                | 8,925  | 9,446,309                  | 10,972,357                 | 7,740,772                    | 8,800,787                  | 1,905,537                  | 2,171,770                  | 42,502                     | 45,228                     | 84,127                     | 101,461                    | 45,799                     | 53,168                     | 60,027                     | 70,556                     |
| Small Business Corporations.....                    | 773                  | 1,445  | 405,703                    | 627,813                    | 299,828                      | 442,092                    | 105,875                    | 185,721                    | 3,811                      | 4,746                      | 4,795                      | 6,170                      | 2,225                      | 4,210                      | 3,567                      | 8,458                      |
| Noncorporate businesses, total.....                 | 7,468                | 6,633  | 523,929                    | 370,072                    | 370,072                      | 443,200                    | 153,858                    | 187,603                    | 3,870                      | 5,504                      | 4,347                      | 6,178                      | 2,241                      | 2,597                      | 5,118                      | 5,392                      |
| Proprietorships.....                                | 6,740                | 5,873  | 333,341                    | 380,595                    | 225,858                      | 248,245                    | 107,484                    | 132,290                    | 2,813                      | 4,182                      | 2,801                      | 4,000                      | 1,711                      | 1,940                      | 3,447                      | 3,536                      |
| Partnerships.....                                   | 728                  | 760    | 190,588                    | 250,268                    | 144,214                      | 194,955                    | 46,374                     | 55,313                     | 1,097                      | 1,322                      | 1,546                      | 2,178                      | 530                        | 657                        | 1,671                      | 1,856                      |
| <b>Hardware, and plumbing and heating equipment</b> |                      |        |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                          | 13,190               | 14,254 | 9,113,057                  | 9,926,262                  | 7,137,498                    | 7,778,273                  | 1,975,559                  | 2,147,989                  | 66,433                     | 56,586                     | 96,170                     | 105,852                    | 41,432                     | 52,955                     | 64,019                     | 71,804                     |
| Corporations, total.....                            | 7,869                | 7,925  | 6,496,790                  | 9,277,683                  | 6,697,715                    | 7,334,247                  | 1,795,075                  | 1,943,436                  | 60,535                     | 49,905                     | 90,685                     | 98,779                     | 39,333                     | 50,496                     | 59,123                     | 62,278                     |
| Small Business Corporations.....                    | 1,340                | 1,055  | 720,841                    | 537,205                    | 558,833                      | 419,404                    | 162,008                    | 117,801                    | 4,022                      | 2,628                      | 7,341                      | 5,993                      | 1,970                      | 1,638                      | 5,910                      | 3,783                      |
| Noncorporate businesses, total.....                 | 5,321                | 6,329  | 316,267                    | 648,579                    | 439,783                      | 444,026                    | 176,484                    | 204,553                    | 5,898                      | 6,681                      | 6,178                      | 7,073                      | 2,099                      | 2,459                      | 4,896                      | 6,526                      |
| Proprietorships.....                                | 4,469                | 5,277  | 356,827                    | 363,577                    | 240,430                      | 233,363                    | 116,397                    | 130,214                    | 4,134                      | 4,748                      | 2,944                      | 3,749                      | 1,171                      | 1,416                      | 3,008                      | 4,331                      |
| Partnerships.....                                   | 852                  | 1,052  | 259,440                    | 285,002                    | 199,353                      | 210,663                    | 60,087                     | 74,339                     | 1,764                      | 1,933                      | 2,541                      | 3,324                      | 928                        | 1,043                      | 1,888                      | 2,195                      |
| <b>Machinery, equipment, and supplies</b>           |                      |        |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                          | 42,928               | 50,719 | 17,548,715                 | 20,726,086                 | 13,446,603                   | 15,809,092                 | 4,102,111                  | 4,916,994                  | 182,724                    | 199,765                    | 184,620                    | 217,761                    | 138,866                    | 163,782                    | 129,582                    | 167,198                    |
| Corporations, total.....                            | 20,888               | 22,885 | 15,831,126                 | 18,624,981                 | 12,264,967                   | 14,374,013                 | 3,566,159                  | 4,250,963                  | 159,107                    | 171,880                    | 166,668                    | 198,431                    | 128,629                    | 152,501                    | 113,718                    | 144,582                    |
| Small Business Corporations.....                    | 2,750                | 3,212  | 1,058,269                  | 1,357,619                  | 764,672                      | 1,026,321                  | 293,597                    | 331,098                    | 6,717                      | 11,191                     | 9,633                      | 10,517                     | 4,631                      | 8,250                      | 10,211                     | 10,938                     |
| Noncorporate businesses, total.....                 | 22,040               | 27,834 | 1,717,589                  | 2,101,105                  | 1,181,636                    | 1,435,079                  | 535,952                    | 666,026                    | 23,617                     | 27,885                     | 17,952                     | 19,330                     | 10,237                     | 11,281                     | 15,864                     | 22,616                     |
| Proprietorships.....                                | 19,189               | 23,683 | 1,085,790                  | 1,401,750                  | 719,186                      | 920,782                    | 366,603                    | 485,968                    | 17,001                     | 19,836                     | 11,866                     | 12,424                     | 7,253                      | 6,727                      | 11,016                     | 16,002                     |
| Partnerships.....                                   | 2,851                | 4,151  | 631,799                    | 699,355                    | 462,450                      | 514,297                    | 185,058                    | 185,058                    | 6,616                      | 8,049                      | 6,086                      | 6,906                      | 2,984                      | 4,554                      | 4,848                      | 6,614                      |

Footnotes at end of table.



## CORPORATE AND NONCORPORATE BUSINESSES

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

| Selected industry                                | Number of businesses                |      | Business receipts  |                    | Cost of sales and operations |                    | Gross profit (less loss) |                    | Depreciation       |                    | Taxes              |                    | Interest           |                    | Rent               |                    |
|--|-------------------------------------|------|--------------------|--------------------|------------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | 1967                                | 1968 | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)           | (Thousand dollars) | (Thousand dollars)       | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) |
| WHOLESALE AND RETAIL TRADE—Continued             | (1)                                 | (2)  | (3)                | (4)                | (5)                          | (6)                | (7)                      | (8)                | (9)                | (10)               | (11)               | (12)               | (13)               | (14)               | (15)               | (16)               |
|  | Wholesale Trade—Continued           |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Alcoholic beverages                 |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | All businesses, total.....          |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Corporations, total.....            |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Small Business Corporations.....    |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Noncorporate businesses, total..... |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Proprietorships.....                |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Lumber and construction materials                | All businesses, total.....          |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Corporations, total.....            |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Small Business Corporations.....    |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Noncorporate businesses, total..... |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Proprietorships.....                |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Other wholesale trade                            | All businesses, total.....          |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Corporations, total.....            |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Small Business Corporations.....    |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Noncorporate businesses, total..... |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Proprietorships.....                |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Retail Trade                                     | All businesses, total.....          |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Corporations, total.....            |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Small Business Corporations.....    |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Noncorporate businesses, total..... |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Proprietorships.....                |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Building materials, hardware, and farm equipment | All businesses, total.....          |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Corporations, total.....            |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Small Business Corporations.....    |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Noncorporate businesses, total..... |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Proprietorships.....                |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| General merchandise stores                       | All businesses, total.....          |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Corporations, total.....            |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Small Business Corporations.....    |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Noncorporate businesses, total..... |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Proprietorships.....                |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Food stores                                      | All businesses, total.....          |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Corporations, total.....            |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Small Business Corporations.....    |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Noncorporate businesses, total..... |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Proprietorships.....                |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|  | Partnerships.....                   |      |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |

Footnotes at end of table.

Table 1.1.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

| Selected industry   | Number of businesses       |         | Business receipts  |                    | Cost of sales and operations |                    | Gross profit (less loss) |                    | Depreciation       |                    | Taxes              |                    | Interest           |                    | Rent               |                    |
|---|----------------------------|---------|--------------------|--------------------|------------------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | 1967                       | 1968    | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)           | (Thousand dollars) | (Thousand dollars)       | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) |
| WHOLESALE AND RETAIL TRADE—Continued<br>Retail Trade—Continued<br>Automotive dealers and service stations | (1)                        | (2)     | (3)                | (4)                | (5)                          | (6)                | (7)                      | (8)                | (9)                | (10)               | (11)               | (12)               | (13)               | (14)               | (15)               | (16)               |
|   | 356,382                    | 372,498 | 83,299,868         | 91,327,923         | 68,937,256                   | 75,567,585         | 14,362,612               | 15,760,338         | 509,664            | 561,405            | 880,719            | 856,010            | 441,896            | 515,392            | 1,007,112          | 1,106,175          |
|   | 50,644                     | 51,327  | 53,007,317         | 57,712,594         | 44,656,209                   | 48,617,627         | 8,351,108                | 9,094,967          | 301,736            | 326,397            | 516,327            | 493,951            | 327,589            | 376,044            | 487,730            | 520,053            |
|   | 7,270                      | 9,045   | 4,839,182          | 6,045,698          | 4,044,021                    | 5,050,281          | 795,161                  | 995,417            | 25,194             | 32,438             | 63,453             | 58,919             | 24,240             | 35,358             | 42,713             | 53,434             |
|   | 305,738                    | 321,171 | 30,292,551         | 33,615,329         | 24,281,047                   | 26,949,958         | 6,011,504                | 6,665,371          | 207,928            | 235,008            | 364,392            | 402,059            | 134,307            | 139,348            | 519,382            | 586,122            |
|   | 269,678                    | 286,291 | 24,426,003         | 27,698,023         | 19,597,290                   | 22,209,182         | 4,828,713                | 5,488,841          | 167,266            | 195,060            | 290,842            | 329,592            | 88,259             | 108,590            | 436,799            | 504,446            |
|   | 36,060                     | 34,880  | 5,866,548          | 5,917,306          | 4,683,757                    | 4,740,776          | 1,182,791                | 1,176,530          | 40,662             | 39,948             | 73,550             | 72,467             | 26,048             | 30,758             | 82,583             | 81,676             |
|   | 79,374                     | 80,090  | 53,794,956         | 58,480,312         | 46,203,655                   | 50,252,238         | 7,591,302                | 8,228,074          | 238,906            | 260,073            | 408,126            | 412,614            | 336,273            | 379,652            | 406,717            | 426,113            |
|   | 29,255                     | 28,518  | 44,961,094         | 48,749,341         | 38,648,189                   | 41,912,427         | 6,312,905                | 6,836,914          | 201,473            | 218,778            | 345,689            | 346,832            | 275,990            | 308,714            | 347,452            | 358,281            |
|   | 4,193                      | 5,271   | 3,992,761          | 5,143,579          | 3,449,336                    | 4,441,887          | 543,425                  | 701,692            | 16,446             | 19,856             | 27,627             | 35,087             | 19,649             | 30,726             | 26,828             | 33,158             |
| Automobile and truck dealers  | 50,119                     | 51,572  | 8,853,862          | 9,730,971          | 7,555,466                    | 8,339,811          | 1,293,397                | 1,391,160          | 37,453             | 41,295             | 62,437             | 65,782             | 40,283             | 70,938             | 59,265             | 67,832             |
|   | 42,717                     | 42,848  | 6,122,424          | 6,095,444          | 4,226,481                    | 4,257,273          | 1,868,081                | 1,985,185          | 27,973             | 28,607             | 43,604             | 46,786             | 14,606             | 50,324             | 41,784             | 48,788             |
|   | 7,372                      | 7,348   | 2,631,423          | 2,772,507          | 2,239,107                    | 2,366,532          | 392,316                  | 405,975            | 11,460             | 13,248             | 18,275             | 15,056             | 16,627             | 20,414             | 17,392             | 16,747             |
|   | 229,340                    | 237,426 | 22,255,676         | 23,995,280         | 17,391,429                   | 18,755,673         | 4,864,246                | 5,239,607          | 182,682            | 190,187            | 366,615            | 356,325            | 44,949             | 50,827             | 489,562            | 534,717            |
|   | 9,510                      | 9,366   | 3,726,911          | 3,573,417          | 2,837,299                    | 2,732,465          | 889,612                  | 840,952            | 47,949             | 40,828             | 109,671            | 69,580             | 15,499             | 13,512             | 68,302             | 62,602             |
|   | 1,555                      | 1,624   | 492,933            | 459,532            | 344,242                      | 353,666            | 146,691                  | 130,266            | 4,597              | 4,779              | 30,427             | 16,502             | 1,414              | 806                | 10,517             | 12,564             |
|   | 219,830                    | 228,060 | 18,528,765         | 20,421,863         | 14,524,130                   | 16,023,208         | 3,974,634                | 4,398,655          | 134,733            | 149,359            | 256,944            | 286,745            | 29,450             | 37,315             | 421,260            | 472,115            |
|   | 197,169                    | 206,298 | 16,009,389         | 17,948,276         | 12,622,045                   | 14,133,784         | 3,387,343                | 3,814,492          | 114,691            | 130,987            | 212,462            | 243,929            | 24,749             | 32,659             | 366,865            | 418,403            |
|   | 22,661                     | 21,762  | 2,519,376          | 2,473,587          | 1,932,085                    | 1,889,424          | 587,291                  | 584,163            | 20,042             | 18,372             | 44,482             | 42,816             | 4,701              | 4,656              | 54,395             | 53,712             |
|   | 47,668                     | 54,981  | 7,249,236          | 8,852,331          | 5,342,172                    | 6,559,674          | 1,907,064                | 2,292,657          | 88,076             | 111,145            | 105,978            | 127,071            | 60,674             | 84,913             | 110,833            | 145,345            |
| Other automotive dealers  | 11,879                     | 13,442  | 4,319,312          | 5,389,836          | 3,972,721                    | 3,972,721          | 1,148,917                | 1,437,101          | 52,314             | 66,791             | 60,967             | 77,530             | 36,100             | 53,818             | 71,976             | 99,170             |
|   | 1,522                      | 2,151   | 353,448            | 442,187            | 250,443                      | 353,448            | 103,045                  | 163,459            | 4,151              | 7,803              | 5,399              | 7,330              | 3,177              | 3,826              | 5,368              | 7,712              |
|   | 35,789                     | 41,539  | 2,929,924          | 3,462,495          | 2,171,451                    | 2,596,939          | 758,473                  | 875,556            | 35,762             | 44,354             | 45,011             | 49,532             | 24,574             | 31,095             | 38,857             | 46,375             |
|   | 29,962                     | 35,769  | 2,234,175          | 2,791,293          | 1,678,886                    | 2,102,119          | 555,289                  | 689,164            | 26,602             | 36,026             | 24,218             | 38,937             | 19,854             | 25,407             | 28,061             | 34,558             |
|   | 5,827                      | 5,770   | 695,749            | 671,212            | 432,565                      | 484,820            | 203,184                  | 186,592            | 9,160              | 8,528              | 10,793             | 10,595             | 4,720              | 5,688              | 10,796             | 11,217             |
|   | 99,769                     | 103,292 | 16,798,396         | 17,901,244         | 10,848,500                   | 11,545,336         | 5,949,898                | 6,355,908          | 149,748            | 159,365            | 276,778            | 307,140            | 75,633             | 81,361             | 799,071            | 803,237            |
|   | 32,701                     | 34,429  | 12,338,568         | 13,444,845         | 7,925,844                    | 8,603,093          | 4,412,724                | 4,843,752          | 104,728            | 115,663            | 203,616            | 231,904            | 53,705             | 57,523             | 623,179            | 645,006            |
|   | 5,003                      | 6,746   | 969,104            | 1,318,116          | 634,484                      | 830,220            | 354,620                  | 477,896            | 8,852              | 12,092             | 17,352             | 23,444             | 3,496              | 4,314              | 39,254             | 53,918             |
|   | 67,068                     | 68,863  | 4,459,828          | 4,454,399          | 2,922,656                    | 2,942,243          | 1,537,174                | 1,512,156          | 45,020             | 43,702             | 73,162             | 75,236             | 21,928             | 23,838             | 175,892            | 158,213            |
|   | 55,401                     | 57,697  | 3,193,443          | 3,188,590          | 2,098,410                    | 2,125,606          | 1,095,035                | 1,062,984          | 34,365             | 32,372             | 51,519             | 54,002             | 17,004             | 17,970             | 129,507            | 114,214            |
| Furniture, home furnishings, and equipment stores   | 11,667                     | 11,166  | 1,266,385          | 1,265,809          | 824,246                      | 816,637            | 442,139                  | 449,172            | 10,655             | 11,330             | 21,643             | 21,234             | 4,924              | 5,868              | 46,385             | 44,017             |
|   | 119,015                    | 119,866 | 15,291,362         | 17,259,776         | 10,232,259                   | 11,514,970         | 5,059,104                | 5,744,806          | 165,976            | 175,144            | 254,591            | 293,106            | 105,897            | 121,029            | 383,057            | 410,368            |
|   | 27,687                     | 29,097  | 9,485,062          | 11,231,259         | 6,302,145                    | 7,421,142          | 3,182,917                | 3,810,117          | 83,092             | 92,123             | 158,128            | 190,245            | 69,233             | 83,875             | 259,416            | 287,999            |
|   | 6,144                      | 6,144   | 1,554,972          | 1,058,731          | 1,058,731                    | 1,126,079          | 496,241                  | 556,303            | 14,147             | 12,981             | 24,144             | 26,579             | 8,190              | 7,320              | 36,025             | 45,713             |
|   | 91,328                     | 90,769  | 5,866,300          | 6,028,517          | 3,930,114                    | 4,093,828          | 1,876,187                | 1,934,689          | 82,884             | 83,021             | 96,463             | 102,861            | 36,664             | 37,154             | 123,641            | 122,769            |
|   | 78,342                     | 79,454  | 4,289,721          | 4,573,290          | 2,928,323                    | 3,134,333          | 1,361,399                | 1,438,957          | 65,459             | 66,110             | 72,093             | 77,101             | 28,184             | 28,244             | 92,982             | 93,079             |
|   | 12,986                     | 11,315  | 1,516,579          | 1,455,227          | 1,001,791                    | 959,495            | 514,788                  | 495,732            | 17,425             | 16,911             | 24,370             | 25,760             | 8,480              | 8,910              | 30,659             | 29,690             |
|   | 372,011                    | 387,880 | 23,969,927         | 25,521,701         | 12,124,405                   | 12,668,211         | 11,845,519               | 12,853,490         | 666,574            | 672,504            | 821,131            | 889,594            | 175,113            | 187,498            | 1,032,031          | 1,143,654          |
|   | 57,492                     | 58,289  | 11,802,180         | 12,760,818         | 5,502,115                    | 5,842,817          | 6,300,065                | 6,918,001          | 350,339            | 341,802            | 403,163            | 436,862            | 90,158             | 99,286             | 600,434            | 645,813            |
|   | 9,970                      | 9,153   | 1,558,418          | 1,308,095          | 693,790                      | 567,365            | 864,688                  | 740,710            | 45,311             | 33,702             | 57,524             | 47,805             | 11,348             | 9,518              | 72,454             | 60,535             |
| Baking and drinking places  | 314,519                    | 329,591 | 12,167,747         | 12,760,883         | 6,622,290                    | 6,825,394          | 5,445,454                | 5,935,489          | 316,235            | 330,702            | 117,968            | 452,732            | 84,955             | 88,212             | 431,597            | 497,821            |
|   | 279,367                    | 294,459 | 9,898,526          | 10,593,526         | 5,469,577                    | 5,829,540          | 4,388,116                | 4,789,186          | 271,802            | 273,802            | 338,755            | 347,893            | 69,659             | 70,959             | 307,527            | 407,367            |
|   | 34,932                     | 35,152  | 2,509,221          | 2,451,612          | 1,132,715                    | 1,139,454          | 1,156,508                | 1,256,158          | 59,565             | 56,900             | 79,752             | 84,833             | 15,656             | 17,593             | 80,067             | 93,527             |
|   | 387,880                    | 372,011 | 23,969,927         | 25,521,701         | 12,124,405                   | 12,668,211         | 11,845,519               | 12,853,490         | 666,574            | 672,504            | 821,131            | 889,594            | 175,113            | 187,498            | 1,032,031          | 1,143,654          |
|   | 58,289                     | 57,492  | 11,802,180         | 12,760,818         | 5,502,115                    | 5,842,817          | 6,300,065                | 6,918,001          | 350,339            | 341,802            | 403,163            | 436,862            | 90,158             | 99,286             | 600,434            | 645,813            |
|   | 9,153                      | 9,970   | 1,558,418          | 1,308,095          | 693,790                      | 567,365            | 864,688                  | 740,710            | 45,311             | 33,702             | 57,524             | 47,805             | 11,348             | 9,518              | 72,454             | 60,535             |
|   | 329,591                    | 314,519 | 12,167,747         | 12,760,883         | 6,622,290                    | 6,825,394          | 5,445,454                | 5,935,489          | 316,235            | 330,702            | 117,968            | 452,732            | 84,955             | 88,212             | 431,597            | 497,821            |
|   | 294,459                    | 279,367 | 9,898,526          | 10,593,526         | 5,469,577                    | 5,829,540          | 4,388,116                | 4,789,186          | 271,802            | 273,802            | 338,755            | 347,893            | 69,659             | 70,959             | 307,527            | 407,367            |
|   | 35,152                     | 34,932  | 2,509,221          | 2,451,612          | 1,132,715                    | 1,139,454          | 1,156,508                | 1,256,158          | 59,565             | 56,900             | 79,752             | 84,833             | 15,656             | 17,593             | 80,067             | 93,527             |
|   | Footnotes at end of table. |         |                    |                    |                              |                    |                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |

Footnotes at end of table.



## Business Returns/1968 • Total Business Activity

## CORPORATE AND NONCORPORATE BUSINESSES

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

| Selected industry                               | Number of businesses |           | Business receipts          |                            | Cost of sales and operations |                            | Gross profit (less loss)   |                            | Depreciation               |                            | Taxes                      |                            | Interest                   |                            | Rent                       |                            |
|---|----------------------|-----------|----------------------------|----------------------------|------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
|   | 1967                 | 1968      | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars)   | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) |
| <b>WHOLESALE AND RETAIL TRADE—Continued</b>     |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| <b>Retail Trade—Continued</b>                   |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| Drug and proprietary stores                     |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                      | 51,213               | 49,818    | 12,057,080                 | 12,292,948                 | 8,329,998                    | 8,509,877                  | 3,727,081                  | 3,783,071                  | 119,376                    | 115,219                    | 194,243                    | 198,214                    | 42,350                     | 46,018                     | 316,219                    | 319,518                    |
| Corporations, total.....                        | 18,783               | 17,236    | 8,260,919                  | 8,437,589                  | 5,774,738                    | 5,910,249                  | 2,436,181                  | 2,527,340                  | 79,347                     | 73,671                     | 129,115                    | 133,142                    | 28,948                     | 31,777                     | 238,419                    | 239,070                    |
| Small Business Corporations.....                | 4,433                | 4,413     | 1,660,746                  | 1,666,101                  | 714,721                      | 714,721                    | 346,029                    | 306,872                    | 10,563                     | 8,341                      | 22,409                     | 17,932                     | 3,063                      | 2,284                      | 20,027                     | 20,027                     |
| Noncorporate businesses, total.....             | 32,430               | 32,582    | 3,796,161                  | 3,855,359                  | 2,555,260                    | 2,599,628                  | 1,240,900                  | 1,255,731                  | 40,029                     | 41,548                     | 65,128                     | 65,072                     | 13,402                     | 14,241                     | 77,800                     | 80,448                     |
| Proprietorships.....                            | 27,102               | 27,407    | 2,887,036                  | 2,944,666                  | 1,944,757                    | 1,997,461                  | 942,278                    | 947,405                    | 31,748                     | 33,208                     | 49,816                     | 49,134                     | 10,521                     | 11,855                     | 58,266                     | 60,219                     |
| Partnerships.....                               | 5,328                | 5,175     | 909,125                    | 910,693                    | 610,503                      | 602,167                    | 298,622                    | 306,326                    | 8,281                      | 8,340                      | 15,312                     | 15,938                     | 2,861                      | 2,386                      | 19,534                     | 20,229                     |
| <b>Liquor stores</b>                            |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                      | 38,764               | 39,213    | 5,045,530                  | 5,322,810                  | 4,056,909                    | 4,238,076                  | 988,621                    | 1,084,734                  | 42,187                     | 46,713                     | 99,535                     | 105,636                    | 16,737                     | 20,691                     | 77,922                     | 99,698                     |
| Corporations, total.....                        | 7,662                | 7,656     | 1,932,897                  | 2,064,069                  | 1,553,863                    | 1,621,080                  | 399,034                    | 442,989                    | 15,982                     | 17,335                     | 34,126                     | 36,688                     | 6,553                      | 7,839                      | 35,623                     | 48,207                     |
| Small Business Corporations.....                | 1,630                | 1,315     | 435,994                    | 500,775                    | 346,038                      | 369,956                    | 131,319                    | 131,319                    | 2,863                      | 4,014                      | 7,432                      | 7,037                      | 630                        | 1,750                      | 6,983                      | 16,349                     |
| Noncorporate businesses, total.....             | 31,102               | 31,558    | 3,092,633                  | 3,258,741                  | 2,503,046                    | 2,616,996                  | 589,587                    | 641,745                    | 26,205                     | 29,378                     | 65,409                     | 68,948                     | 10,184                     | 12,852                     | 42,299                     | 51,491                     |
| Proprietorships.....                            | 25,773               | 26,321    | 2,355,390                  | 2,479,622                  | 1,923,653                    | 2,007,140                  | 431,737                    | 472,482                    | 19,165                     | 21,762                     | 48,886                     | 52,314                     | 7,731                      | 10,076                     | 31,004                     | 39,308                     |
| Partnerships.....                               | 5,329                | 5,237     | 737,243                    | 779,119                    | 579,393                      | 609,856                    | 157,850                    | 169,263                    | 7,040                      | 7,616                      | 16,523                     | 16,634                     | 2,453                      | 2,776                      | 11,295                     | 12,183                     |
| <b>Other retail trade</b>                       |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                      | 334,558              | 320,339   | 22,513,756                 | 24,444,260                 | 15,272,204                   | 16,423,364                 | 7,241,549                  | 8,020,896                  | 391,754                    | 390,764                    | 370,645                    | 410,037                    | 144,779                    | 156,623                    | 558,400                    | 575,129                    |
| Corporations, total.....                        | 47,494               | 48,097    | 12,718,688                 | 14,483,322                 | 8,696,885                    | 9,787,273                  | 4,021,803                  | 4,696,049                  | 200,354                    | 205,636                    | 207,716                    | 247,474                    | 87,901                     | 96,981                     | 286,391                    | 322,091                    |
| Small Business Corporations.....                | 8,156                | 8,763     | 1,714,007                  | 1,701,163                  | 1,171,953                    | 1,121,891                  | 542,054                    | 579,272                    | 24,770                     | 22,709                     | 27,023                     | 28,663                     | 7,526                      | 9,212                      | 34,369                     | 35,422                     |
| Noncorporate businesses, total.....             | 287,064              | 272,242   | 9,795,068                  | 9,960,938                  | 6,575,319                    | 6,636,091                  | 3,219,746                  | 3,324,847                  | 191,400                    | 185,128                    | 162,929                    | 162,563                    | 56,878                     | 59,642                     | 272,009                    | 253,018                    |
| Proprietorships.....                            | 257,926              | 248,270   | 7,607,149                  | 7,915,550                  | 5,107,201                    | 5,240,869                  | 2,459,945                  | 2,664,661                  | 153,951                    | 151,203                    | 126,163                    | 127,915                    | 45,564                     | 48,805                     | 222,330                    | 209,698                    |
| Partnerships.....                               | 29,138               | 23,972    | 2,187,919                  | 2,045,408                  | 1,468,118                    | 1,365,222                  | 719,801                    | 660,186                    | 31,449                     | 31,925                     | 36,766                     | 33,648                     | 11,324                     | 10,837                     | 49,679                     | 43,940                     |
| <b>Wholesale and Retail Trade Not Allocable</b> |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                      | 46,816               | 25,238    | 6,363,540                  | 4,444,425                  | 4,767,349                    | 3,377,122                  | 1,596,191                  | 1,067,303                  | 76,665                     | 50,513                     | 106,868                    | 63,585                     | 34,071                     | 20,510                     | 85,675                     | 58,805                     |
| Corporations, total.....                        | 7,729                | 4,267     | 4,204,930                  | 2,963,922                  | 3,218,202                    | 2,276,846                  | 986,718                    | 686,976                    | 38,905                     | 30,148                     | 72,603                     | 41,102                     | 23,400                     | 14,577                     | 57,669                     | 35,743                     |
| Small Business Corporations.....                | 1,640                | 221       | 497,992                    | 46,129                     | 348,381                      | 34,964                     | 149,611                    | 11,165                     | 6,052                      | 326                        | 8,129                      | 637                        | 1,953                      | 36                         | 9,306                      | 684                        |
| Noncorporate businesses, total.....             | 36,087               | 20,971    | 2,158,620                  | 1,480,503                  | 1,549,147                    | 1,100,176                  | 609,473                    | 380,327                    | 37,760                     | 20,365                     | 34,265                     | 22,483                     | 10,671                     | 5,973                      | 28,006                     | 23,062                     |
| Proprietorships.....                            | 29,566               | 18,572    | 1,800,769                  | 964,363                    | 1,286,046                    | 716,345                    | 314,729                    | 248,018                    | 33,554                     | 14,562                     | 28,017                     | 13,986                     | 9,089                      | 4,096                      | 23,235                     | 17,671                     |
| Partnerships.....                               | 2,610                | 2,399     | 357,851                    | 516,140                    | 263,107                      | 383,831                    | 94,744                     | 132,309                    | 4,206                      | 5,802                      | 6,248                      | 8,497                      | 1,582                      | 1,877                      | 4,771                      | 5,391                      |
| <b>FINANCE, INSURANCE, AND REAL ESTATE</b>      |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                      | 1,222,496            | 1,221,595 | 86,669,635                 | 93,793,673                 | 37,044,054                   | 40,805,590                 | 49,625,580                 | 52,988,083                 | 4,859,858                  | 5,295,332                  | 5,349,058                  | 5,951,045                  | 21,385,620                 | 26,901,989                 | 1,942,793                  | 2,100,470                  |
| Corporations, total.....                        | 399,115              | 407,192   | 71,797,493                 | 76,636,579                 | 35,331,676                   | 38,352,934                 | 36,465,817                 | 38,283,645                 | 3,286,979                  | 3,531,061                  | 4,314,318                  | 4,760,934                  | 21,546,436                 | 24,651,531                 | 1,592,606                  | 1,704,715                  |
| Small Business Corporations.....                | 20,340               | 25,749    | 813,925                    | 1,021,199                  | 240,369                      | 278,851                    | 573,556                    | 742,348                    | 23,036                     | 33,140                     | 31,737                     | 41,165                     | 41,434                     | 69,122                     | 24,876                     | 26,909                     |
| Noncorporate businesses, total.....             | 823,381              | 814,403   | 14,872,142                 | 17,157,094                 | 1,712,378                    | 2,452,656                  | 13,159,724                 | 14,704,438                 | 1,572,879                  | 1,764,271                  | 1,034,740                  | 1,190,111                  | 1,839,184                  | 2,250,458                  | 350,187                    | 395,755                    |
| Proprietorships.....                            | 548,651              | 515,872   | 6,738,222                  | 7,759,614                  | 1,308,291                    | 1,951,031                  | 5,429,930                  | 5,808,579                  | 275,527                    | 275,527                    | 128,105                    | 130,154                    | 226,462                    | 237,665                    | 155,259                    | 170,114                    |
| Partnerships.....                               | 274,730              | 298,531   | 6,133,920                  | 9,397,480                  | 404,087                      | 501,621                    | 7,729,833                  | 8,895,859                  | 1,295,321                  | 1,488,744                  | 906,635                    | 1,059,957                  | 1,612,722                  | 2,012,793                  | 194,928                    | 225,641                    |
| <b>Finance</b>                                  |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                      | 190,333              | 202,781   | 11,448,855                 | 12,811,578                 | 1,111,277                    | 1,612,506                  | 10,337,576                 | 11,199,072                 | 967,152                    | 1,126,649                  | 1,301,121                  | 1,512,198                  | 19,224,892                 | 22,179,075                 | 760,279                    | 888,858                    |
| Corporations, total.....                        | 104,362              | 105,430   | 6,686,283                  | 9,215,921                  | 911,745                      | 927,889                    | 7,774,538                  | 8,288,032                  | 922,230                    | 1,081,507                  | 1,185,604                  | 1,375,430                  | 18,884,146                 | 21,752,833                 | 677,934                    | 792,042                    |
| Small Business Corporations.....                | 2,871                | 3,909     | 41,450                     | 34,256                     | 6,959                        | 3,375                      | 34,491                     | 33,881                     | 896                        | 1,269                      | 2,653                      | 3,815                      | 3,822                      | 5,145                      | 1,554                      | 2,606                      |
| Noncorporate businesses, total.....             | 85,971               | 97,351    | 2,762,572                  | 3,595,657                  | 199,532                      | 684,617                    | 2,563,038                  | 2,911,040                  | 44,922                     | 45,142                     | 115,517                    | 136,768                    | 340,746                    | 426,242                    | 82,345                     | 96,816                     |
| Proprietorships.....                            | 29,566               | 31,596    | 516,624                    | 965,488                    | 139,094                      | 564,916                    | 377,528                    | 400,572                    | 11,735                     | 11,246                     | 6,992                      | 5,620                      | 19,598                     | 21,817                     | 12,323                     | 14,311                     |
| Partnerships.....                               | 56,405               | 65,765    | 2,245,948                  | 2,630,169                  | 60,438                       | 119,701                    | 2,185,510                  | 2,510,468                  | 33,187                     | 33,896                     | 108,525                    | 131,148                    | 321,148                    | 404,425                    | 70,022                     | 82,505                     |
| <b>Credit agencies other than banks</b>         |                      |           |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                      | 57,803               | 62,640    | 4,503,432                  | 4,370,225                  | 694,970                      | 774,828                    | 3,808,462                  | 3,595,397                  | 244,411                    | 280,999                    | 303,618                    | 314,711                    | 7,860,746                  | 8,487,059                  | 175,252                    | 181,920                    |
| Corporations, total.....                        | 48,209               | 54,717    | 4,324,826                  | 4,219,001                  | 665,653                      | 749,406                    | 3,659,173                  | 3,469,995                  | 240,991                    | 277,334                    | 298,265                    | 311,288                    | 7,839,000                  | 8,467,936                  | 169,895                    | 178,546                    |
| Small Business Corporations.....                | 995                  | 2,711     | 24,163                     | 24,178                     | 2,905                        | 375                        | 21,258                     | 23,803                     | 175                        | 850                        | 819                        | 2,181                      | 1,599                      | 780                        | 1,358                      | 1,358                      |
| Noncorporate businesses, total.....             | 9,594                | 7,923     | 178,606                    | 151,224                    | 29,317                       | 25,420                     | 149,289                    | 125,802                    | 3,420                      | 3,665                      | 5,353                      | 4,423                      | 21,746                     | 19,123                     | 5,357                      | 3,374                      |
| Proprietorships.....                            | 5,365                | 4,886     | 81,746                     | 89,669                     | 8,547                        | 12,850                     | 73,199                     | 76,819                     | 1,507                      | 2,669                      | 2,015                      | 1,731                      | 8,315                      | 3,027                      | 1,823                      | 1,823                      |
| Partnerships.....                               | 4,229                | 3,037     | 96,860                     | 61,555                     | 20,770                       | 12,572                     | 76,090                     | 48,983                     | 1,913                      | 996                        | 3,338                      | 1,692                      | 13,431                     | 12,969                     | 2,330                      | 1,551                      |

Footnote at end of table.

Table 1.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

| Selected industry  | Number of businesses |         | Business receipts             |                               | Cost of sales and operations  |                               | Gross profit (less loss)      |                               | Depreciation                  |                               | Taxes                         |                               | Interest                      |                               | Rent                          |                               |
|--|----------------------|---------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
|  | 1967                 | 1968    | 1967<br>(Thousand<br>dollars) | 1968<br>(Thousand<br>dollars) | 1967<br>(Thousand<br>dollars) | 1968<br>(Thousand<br>dollars) | 1967<br>(Thousand<br>dollars) | 1968<br>(Thousand<br>dollars) | 1967<br>(Thousand<br>dollars) | 1968<br>(Thousand<br>dollars) | 1967<br>(Thousand<br>dollars) | 1968<br>(Thousand<br>dollars) | 1967<br>(Thousand<br>dollars) | 1968<br>(Thousand<br>dollars) | 1967<br>(Thousand<br>dollars) | 1968<br>(Thousand<br>dollars) |
| <b>FINANCE, INSURANCE, AND REAL ESTATE—Continued</b>             | (1)                  | (2)     | (3)                           | (4)                           | (5)                           | (6)                           | (7)                           | (8)                           | (9)                           | (10)                          | (11)                          | (12)                          | (13)                          | (14)                          | (15)                          | (16)                          |
| <b>Finance—Continued</b>   |                      |         |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| Security and commodity brokers, dealers, exchanges, and services |                      |         |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| All businesses, total.....                                       | 35,463               | 36,195  | 3,027,271                     | 4,063,483                     | 168,670                       | 622,316                       | 2,858,601                     | 3,443,167                     | 42,560                        | 92,384                        | 153,863                       | 220,817                       | 387,253                       | 543,783                       | 134,229                       | 179,083                       |
| Corporations, total.....   | 4,281                | 3,390   | 733,611                       | 908,612                       | 32,747                        | 8,252                         | 700,864                       | 900,360                       | 17,766                        | 27,525                        | 73,790                        | 118,762                       | 187,409                       | 270,038                       | 65,301                        | 95,916                        |
| Small Business Corporations.....                                 | 350                  | 330     | 7,941                         | 9,164                         | —                             | —                             | 7,941                         | 9,164                         | —                             | —                             | 642                           | 1,031                         | 559                           | 407                           | 422                           | 407                           |
| Noncorporate businesses, total.....                              | 31,182               | 32,805  | 2,293,660                     | 3,156,871                     | 135,923                       | 614,064                       | 2,157,737                     | 2,542,807                     | 24,794                        | 24,859                        | 80,073                        | 102,055                       | 199,844                       | 273,745                       | 68,898                        | 83,167                        |
| Proprietorships.....   | 23,972               | 26,044  | 4,117,112                     | 845,829                       | 130,527                       | 356,305                       | 2,86,565                      | 309,524                       | 9,917                         | 16,158                        | 42,731                        | 3,720                         | 10,469                        | 13,237                        | 8,268                         | 11,620                        |
| Partnerships.....  | 7,610                | 6,761   | 1,876,548                     | 2,311,042                     | 5,396                         | 77,759                        | 1,871,152                     | 2,233,283                     | 14,877                        | 16,701                        | 73,300                        | 98,535                        | 189,355                       | 236,488                       | 60,640                        | 71,347                        |
| <b>Other finance</b>   |                      |         |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| All businesses, total.....                                       | 97,066               | 103,946 | 3,918,151                     | 4,375,870                     | 247,637                       | 213,262                       | 3,670,513                     | 4,160,303                     | 680,181                       | 793,266                       | 843,640                       | 976,670                       | 10,976,893                    | 13,148,233                    | 450,797                       | 527,855                       |
| Corporations, total.....   | 51,872               | 47,323  | 3,627,846                     | 4,088,308                     | 213,245                       | 170,231                       | 3,414,501                     | 3,918,077                     | 663,473                       | 776,648                       | 813,549                       | 945,380                       | 10,857,737                    | 13,014,859                    | 442,738                       | 517,580                       |
| Small Business Corporations.....                                 | 1,524                | 868     | 9,346                         | 914                           | 4,054                         | —                             | 5,292                         | 914                           | 566                           | 56                            | 1,192                         | 603                           | 1,664                         | 1,449                         | 352                           | 109                           |
| Noncorporate businesses, total.....                              | 45,194               | 56,623  | 290,305                       | 287,562                       | 34,292                        | 43,131                        | 256,012                       | 242,431                       | 16,708                        | 16,618                        | 30,091                        | 31,290                        | 119,156                       | 133,374                       | 8,059                         | 10,275                        |
| Proprietorships.....   | 629                  | 656     | 17,765                        | 29,990                        | 20                            | 17,761                        | 17,744                        | 14,229                        | 311                           | 419                           | 204                           | 169                           | 794                           | 406                           | 1,007                         | 868                           |
| Partnerships.....  | 44,565               | 55,967  | 272,540                       | 257,572                       | 34,272                        | 29,370                        | 238,268                       | 228,202                       | 16,397                        | 16,199                        | 29,887                        | 31,121                        | 118,362                       | 132,968                       | 7,052                         | 9,407                         |
| <b>Insurance Carriers</b>  |                      |         |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| All businesses, total.....                                       | 6,851                | 5,113   | 53,406,086                    | 56,812,345                    | 31,832,430                    | 34,694,192                    | 21,573,666                    | 22,118,153                    | 322,796                       | 359,609                       | 1,347,449                     | 1,443,408                     | 204,393                       | 261,105                       | 317,677                       | 320,061                       |
| Corporations, total.....   | 6,851                | 5,113   | 53,406,086                    | 56,812,345                    | 31,832,430                    | 34,694,192                    | 21,573,666                    | 22,118,153                    | 322,796                       | 359,609                       | 1,347,449                     | 1,443,408                     | 204,393                       | 261,105                       | 317,677                       | 320,061                       |
| Small Business Corporations.....                                 | 266                  | 270     | 42,322                        | 16,138                        | 22,364                        | 1,216                         | 19,958                        | 14,922                        | 381                           | 1,291                         | 633                           | 569                           | 183                           | 70                            | 916                           | 928                           |
| Noncorporate businesses, total.....                              | —                    | —       | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             |
| Proprietorships.....   | —                    | —       | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             |
| Partnerships.....  | —                    | —       | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             | —                             |
| <b>Insurance Agents, Brokers, and Service</b>                    |                      |         |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| All businesses, total.....                                       | 213,722              | 219,197 | 5,638,965                     | 6,459,137                     | 1,028,076                     | 1,277,479                     | 4,610,888                     | 5,177,658                     | 109,972                       | 121,223                       | 87,000                        | 108,324                       | 56,703                        | 48,945                        | 155,036                       | 176,043                       |
| Corporations, total.....   | 24,197               | 28,771  | 2,482,441                     | 3,143,965                     | 622,215                       | 778,379                       | 1,860,236                     | 2,365,186                     | 40,383                        | 53,007                        | 58,360                        | 80,725                        | 28,635                        | 26,472                        | 72,617                        | 93,223                        |
| Small Business Corporations.....                                 | 5,121                | 6,043   | 378,689                       | 463,472                       | 94,301                        | 120,201                       | 281,788                       | 344,271                       | 5,671                         | 5,951                         | 7,677                         | 8,763                         | 1,422                         | 2,575                         | 11,207                        | 12,452                        |
| Noncorporate businesses, total.....                              | 189,525              | 190,426 | 3,156,524                     | 3,311,172                     | 405,861                       | 499,100                       | 2,730,662                     | 2,812,472                     | 69,589                        | 68,216                        | 27,999                        | 27,599                        | 28,068                        | 22,473                        | 82,419                        | 82,520                        |
| Proprietorships.....   | 178,391              | 179,125 | 2,477,310                     | 2,553,975                     | 271,490                       | 362,594                       | 2,203,819                     | 2,391,181                     | 61,134                        | 59,189                        | 18,538                        | 18,538                        | 25,302                        | 18,640                        | 66,893                        | 64,125                        |
| Partnerships.....  | 11,134               | 11,301  | 681,214                       | 757,597                       | 134,371                       | 136,506                       | 546,843                       | 621,091                       | 8,455                         | 9,027                         | 9,451                         | 9,061                         | 2,766                         | 3,831                         | 15,526                        | 18,395                        |
| <b>Real Estate</b>   |                      |         |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| All businesses, total.....                                       | 811,590              | 794,505 | 16,175,719                    | 17,714,613                    | 3,072,271                     | 3,221,413                     | 13,103,450                    | 14,493,200                    | 3,459,938                     | 3,693,851                     | 2,613,489                     | 2,889,115                     | 3,899,632                     | 4,412,864                     | 709,801                       | 715,508                       |
| Corporations, total.....   | 263,705              | 267,879 | 7,222,673                     | 7,464,748                     | 1,965,286                     | 1,952,474                     | 5,237,387                     | 5,212,274                     | 2,001,370                     | 2,042,938                     | 1,722,905                     | 1,863,371                     | 2,429,262                     | 2,611,121                     | 524,378                       | 499,089                       |
| Small Business Corporations.....                                 | 12,082               | 15,521  | 353,464                       | 507,333                       | 116,145                       | 157,059                       | 237,319                       | 350,274                       | 16,088                        | 24,629                        | 20,774                        | 30,013                        | 36,007                        | 61,332                        | 11,199                        | 10,923                        |
| Noncorporate businesses, total.....                              | 547,885              | 526,626 | 8,953,046                     | 10,249,865                    | 1,106,985                     | 1,268,939                     | 7,846,063                     | 8,980,926                     | 1,458,368                     | 1,650,913                     | 890,584                       | 1,025,744                     | 1,470,370                     | 1,801,743                     | 185,423                       | 216,419                       |
| Proprietorships.....   | 340,694              | 309,161 | 3,746,288                     | 4,240,151                     | 897,707                       | 1,023,825                     | 2,848,583                     | 3,216,626                     | 204,689                       | 205,092                       | 101,925                       | 102,996                       | 181,562                       | 197,206                       | 76,043                        | 91,678                        |
| Partnerships.....  | 207,191              | 223,465 | 5,206,758                     | 6,009,714                     | 209,278                       | 245,414                       | 4,997,480                     | 5,764,300                     | 1,253,679                     | 1,445,821                     | 788,659                       | 919,748                       | 1,288,808                     | 1,604,537                     | 109,380                       | 124,741                       |
| <b>Operators, except developers, and lessors of buildings</b>    |                      |         |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| All businesses, total.....                                       | 368,106              | 386,233 | 9,300,361                     | 10,185,086                    | 1,355,851                     | 1,317,684                     | 8,144,509                     | 8,867,402                     | 3,025,570                     | 3,279,586                     | 2,219,540                     | 2,472,093                     | 3,026,324                     | 3,500,191                     | 513,081                       | 491,396                       |
| Corporations, total.....   | 188,026              | 185,549 | 4,845,398                     | 4,622,484                     | 1,311,613                     | 1,202,079                     | 3,533,785                     | 3,420,405                     | 1,772,458                     | 1,808,642                     | 1,472,470                     | 1,579,951                     | 1,847,485                     | 1,964,878                     | 417,230                       | 374,091                       |
| Small Business Corporations.....                                 | 1,983                | 2,935   | 15,374                        | 20,223                        | 4,007                         | 4,007                         | 10,678                        | 16,216                        | 4,018                         | 5,810                         | 3,176                         | 4,904                         | 4,760                         | 10,107                        | 1,241                         | 1,769                         |
| Noncorporate businesses, total.....                              | 180,080              | 200,684 | 4,456,963                     | 5,562,602                     | 44,238                        | 115,605                       | 4,610,724                     | 5,446,997                     | 1,253,112                     | 1,470,944                     | 747,070                       | 892,142                       | 1,178,839                     | 1,535,313                     | 95,851                        | 117,305                       |
| Proprietorships.....   | 14,070               | 18,213  | 282,593                       | 437,195                       | 5,894                         | 61,956                        | 276,698                       | 375,239                       | 72,982                        | 81,811                        | 34,400                        | 50,395                        | 71,204                        | 82,675                        | 8,003                         | 11,691                        |
| Partnerships.....  | 166,010              | 182,471 | 4,372,370                     | 5,125,407                     | 38,344                        | 53,649                        | 4,334,066                     | 5,071,758                     | 1,177,130                     | 1,389,133                     | 712,670                       | 841,347                       | 1,107,635                     | 1,442,636                     | 87,848                        | 105,634                       |
| <b>Lessors of real property other than buildings</b>             |                      |         |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| All businesses, total.....                                       | 97,268               | 45,640  | 408,024                       | 282,771                       | 63,872                        | 49,896                        | 344,153                       | 232,875                       | 89,318                        | 75,072                        | 74,925                        | 63,986                        | 148,999                       | 136,463                       | 19,477                        | 17,525                        |
| Corporations, total.....   | 7,027                | 8,569   | 186,424                       | 199,864                       | 42,905                        | 33,822                        | 143,519                       | 166,042                       | 49,831                        | 46,624                        | 35,968                        | 32,223                        | 103,296                       | 98,150                        | 12,048                        | 11,454                        |
| Small Business Corporations.....                                 | 269                  | 324     | 212                           | 613                           | —                             | 546                           | 212                           | 67                            | 354                           | 386                           | 96                            | 81                            | 618                           | 293                           | —                             | 19                            |
| Noncorporate businesses, total.....                              | 90,241               | 37,071  | 221,600                       | 82,907                        | 20,967                        | 16,074                        | 200,634                       | 66,833                        | 39,487                        | 28,438                        | 39,957                        | 31,763                        | 45,703                        | 38,313                        | 7,429                         | 6,071                         |
| Proprietorships.....   | 73,011               | 19,669  | 116,526                       | 41,393                        | 5,911                         | 7,941                         | 110,616                       | 33,452                        | 14,771                        | 6,661                         | 15,465                        | 4,336                         | 6,285                         | 4,335                         | 3,827                         | 666                           |
| Partnerships.....  | 17,230               | 17,402  | 105,074                       | 41,514                        | 15,056                        | 8,133                         | 90,018                        | 33,381                        | 24,776                        | 21,777                        | 23,492                        | 27,427                        | 39,418                        | 33,978                        | 3,602                         | 5,405                         |

Footnotes at end of table.



|  |           |     |
|--|-----------|-----|
| corporations, total.....               | 220,561   | 22  |
| Small Business Corporations.....       | 35,728    | 4   |
| noncorporate businesses, total.....    | 2,493,381 | 256 |
| Proprietorships.....                   | 2,327,684 | 239 |
| Partnerships.....                      | 165,697   | 17  |
| <u>Hotels and Other Lodging Places</u> |           |     |
| All businesses, total.....             | 136,040   | 13  |
| corporations, total.....               | 18,067    | 1   |
| Small Business Corporations.....       | 3,242     |     |
| noncorporate businesses, total.....    | 117,973   | 12  |
| Proprietorships.....                   | 106,697   | 11  |
| Partnerships.....                      | 11,276    | 1   |
| <u>Personal Services</u>               |           |     |
| All businesses, total.....             | 615,124   | 61  |
| corporations, total.....               | 34,749    | 3   |
| Small Business Corporations.....       | 6,515     |     |
| noncorporate businesses, total.....    | 580,385   | 58  |
| Proprietorships.....                   | 549,000   | 55  |
| Partnerships.....                      | 31,385    | 3   |
| <u>Business Services</u>               |           |     |
| All businesses, total.....             | 268,562   | 26  |

Table 1.1-

| Selected Industry                                     | Number of business units |           |
|---|--------------------------|-----------|
|   | 1967                     | 1968      |
| <b>FINANCE, INSURANCE, AND REAL ESTATE--Continued</b> | (1)                      | (2)       |
| Real Estate--Continued                                |                          |           |
| Other real estate                                     |                          |           |
| All businesses, total.....                            | 346,216                  | 367,100   |
| Corporations, total.....                              | 68,652                   | 71,811    |
| Small Business Corporations.....                      | 9,830                    | 10,920    |
| noncorporate businesses, total.....                   | 277,564                  | 288,289   |
| Proprietorships.....                                  | 253,613                  | 268,369   |
| Partnerships.....                                     | 23,951                   | 19,920    |
| <b>SERVICES</b>                                       |                          |           |
| All businesses, total.....                            | 2,713,942                | 2,797,292 |
| Corporations, total.....                              | 220,561                  | 223,447   |
| Small Business Corporations.....                      | 35,728                   | 40,000    |
| noncorporate businesses, total.....                   | 2,493,381                | 2,565,266 |
| Proprietorships.....                                  | 2,327,684                | 2,399,289 |
| Partnerships.....                                     | 165,697                  | 171,977   |
| <b>Hotels and Other Lodging Places</b>                |                          |           |
| All businesses, total.....                            | 136,040                  | 137,000   |
| Corporations, total.....                              | 18,087                   | 18,100    |
| Small Business Corporations.....                      | 3,242                    | 3,242     |
| noncorporate businesses, total.....                   | 117,973                  | 121,900   |
| Proprietorships.....                                  | 106,687                  | 111,000   |
| Partnerships.....                                     | 11,276                   | 10,900    |
| <b>Personal Services</b>                              |                          |           |
| All businesses, total.....                            | 615,134                  | 616,000   |
| Corporations, total.....                              | 34,749                   | 35,000    |
| Small Business Corporations.....                      | 6,515                    | 6,515     |
| noncorporate businesses, total.....                   | 580,385                  | 581,000   |
| Proprietorships.....                                  | 549,000                  | 550,000   |
| Partnerships.....                                     | 31,385                   | 31,000    |
| <b>Business Services</b>                              |                          |           |
| All businesses, total.....                            | 368,062                  | 400,000   |
| Corporations, total.....                              | 60,818                   | 61,000    |
| Small Business Corporations.....                      | 8,152                    | 8,152     |
| noncorporate businesses, total.....                   | 307,244                  | 339,000   |
| Proprietorships.....                                  | 287,557                  | 330,000   |
| Partnerships.....                                     | 19,687                   | 9,000     |
| <b>Advertising</b>                                    |                          |           |
| All businesses, total.....                            | 28,495                   | 28,000    |
| Corporations, total.....                              | 9,704                    | 9,000     |
| Small Business Corporations.....                      | 1,748                    | 1,748     |
| noncorporate businesses, total.....                   | 18,791                   | 18,000    |
| Proprietorships.....                                  | 17,208                   | 17,000    |
| Partnerships.....                                     | 1,583                    | 0         |
| <b>Other business services</b>                        |                          |           |
| All businesses, total.....                            | 339,567                  | 372,000   |
| Corporations, total.....                              | 51,134                   | 60,000    |
| Small Business Corporations.....                      | 6,404                    | 6,404     |
| noncorporate businesses, total.....                   | 288,433                  | 311,000   |
| Proprietorships.....                                  | 270,349                  | 286,000   |
| Partnerships.....                                     | 18,104                   | 24,000    |

Footnotes at end of table.



Table I.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1967 AND 1968—Continued

| Selected industry  | Number of businesses |         | Business receipts          |                            | Cost of sales and operations |                            | Gross profit (less loss)   |                            | Depreciation               |                            | Taxes                      |                            | Interest                   |                            | Rent                       |                            |
|--|----------------------|---------|----------------------------|----------------------------|------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
|  | 1967                 | 1968    | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars)   | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) | 1967<br>(Thousand dollars) | 1968<br>(Thousand dollars) |
| <b>SERVICES—Continued</b>  |                      |         |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| <u>Automobile Services and Miscellaneous Repair Services</u>     |                      |         |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                                       | 379,464              | 395,256 | 10,437,133                 | 11,526,766                 | 5,238,402                    | 5,823,943                  | 5,178,731                  | 5,702,823                  | 965,777                    | 1,099,061                  | 281,818                    | 333,534                    | 185,870                    | 216,715                    | 402,524                    | 438,905                    |
| Corporations, total.....   | 31,120               | 32,930  | 4,528,422                  | 5,346,976                  | 2,374,529                    | 2,797,872                  | 2,153,893                  | 2,549,104                  | 721,777                    | 852,536                    | 151,448                    | 188,674                    | 130,417                    | 160,082                    | 222,646                    | 245,324                    |
| Small Business Corporations.....                                 | 5,632                | 5,287   | 509,859                    | 553,028                    | 296,528                      | 334,038                    | 213,331                    | 218,990                    | 31,874                     | 30,281                     | 5,813                      | 17,144                     | 4,990                      | 6,715                      | 19,106                     | 27,955                     |
| Noncorporate businesses, total.....                              | 348,344              | 362,266 | 5,908,711                  | 6,179,790                  | 2,883,873                    | 3,026,071                  | 3,024,331                  | 3,153,719                  | 244,000                    | 246,525                    | 130,370                    | 144,860                    | 55,453                     | 56,633                     | 179,878                    | 213,581                    |
| Proprietorships.....   | 322,718              | 336,819 | 4,789,665                  | 5,072,655                  | 2,233,003                    | 2,413,219                  | 2,536,662                  | 2,659,436                  | 192,486                    | 197,847                    | 104,681                    | 116,097                    | 41,171                     | 43,368                     | 140,992                    | 175,332                    |
| Partnerships.....  | 25,626               | 25,447  | 1,119,046                  | 1,107,135                  | 630,870                      | 612,852                    | 488,176                    | 494,283                    | 51,514                     | 48,678                     | 25,669                     | 28,763                     | 14,282                     | 13,265                     | 38,886                     | 38,249                     |
| <u>Motion Pictures</u>   |                      |         |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                                       | 17,608               | 19,854  | 3,565,373                  | 4,044,397                  | 1,807,783                    | 2,244,306                  | 1,757,590                  | 1,800,051                  | 571,832                    | 356,723                    | 82,459                     | 94,579                     | 79,867                     | 100,301                    | 136,452                    | 154,397                    |
| Corporations, total.....   | 7,095                | 8,530   | 3,142,868                  | 3,531,963                  | 1,653,741                    | 2,083,650                  | 1,489,127                  | 1,448,313                  | 543,111                    | 308,905                    | 71,979                     | 83,273                     | 75,680                     | 94,097                     | 88,651                     | 109,629                    |
| Small Business Corporations.....                                 | 877                  | 1,207   | 85,262                     | 116,367                    | 56,541                       | 59,588                     | 218,721                    | 56,779                     | 1,805                      | 2,000                      | 3,008                      | 2,189                      | 390                        | 434                        | 3,700                      | 3,357                      |
| Noncorporate businesses, total.....                              | 10,513               | 11,324  | 422,505                    | 512,394                    | 154,042                      | 160,656                    | 268,463                    | 351,738                    | 28,741                     | 47,818                     | 10,480                     | 11,306                     | 4,187                      | 6,204                      | 47,801                     | 44,768                     |
| Proprietorships.....   | 8,592                | 9,580   | 181,840                    | 244,901                    | 60,630                       | 72,546                     | 121,210                    | 172,355                    | 10,302                     | 11,526                     | 4,034                      | 5,123                      | 2,284                      | 3,236                      | 21,071                     | 10,253                     |
| Partnerships.....  | 1,921                | 1,744   | 240,665                    | 267,493                    | 93,412                       | 88,110                     | 147,253                    | 179,383                    | 18,439                     | 36,292                     | 6,446                      | 6,183                      | 1,903                      | 2,968                      | 26,730                     | 34,515                     |
| <u>Amusement and Recreation Services, Except Motion Pictures</u> |                      |         |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                                       | 171,642              | 183,171 | 4,822,305                  | 5,553,015                  | 2,105,054                    | 2,469,844                  | 2,717,252                  | 3,083,171                  | 369,309                    | 452,348                    | 225,620                    | 288,194                    | 119,382                    | 133,028                    | 307,812                    | 327,362                    |
| Corporations, total.....   | 23,576               | 23,328  | 3,141,424                  | 3,604,118                  | 1,651,270                    | 1,932,266                  | 1,490,154                  | 1,671,852                  | 223,861                    | 282,269                    | 177,926                    | 229,638                    | 92,966                     | 104,740                    | 215,991                    | 220,993                    |
| Small Business Corporations.....                                 | 3,923                | 4,258   | 283,458                    | 336,278                    | 149,030                      | 257,800                    | 134,428                    | 278,478                    | 23,119                     | 41,889                     | 13,237                     | 24,312                     | 9,247                      | 11,657                     | 18,702                     | 39,416                     |
| Noncorporate businesses, total.....                              | 148,066              | 159,843 | 1,680,881                  | 1,948,897                  | 453,784                      | 537,578                    | 1,227,098                  | 1,411,319                  | 145,448                    | 170,079                    | 47,694                     | 58,556                     | 26,416                     | 28,288                     | 91,821                     | 106,369                    |
| Proprietorships.....   | 137,369              | 148,113 | 1,263,049                  | 1,473,914                  | 271,937                      | 324,336                    | 991,113                    | 1,149,578                  | 100,074                    | 125,187                    | 30,511                     | 37,999                     | 16,115                     | 17,676                     | 63,729                     | 73,818                     |
| Partnerships.....  | 10,697               | 11,730  | 417,832                    | 474,983                    | 181,847                      | 213,242                    | 235,985                    | 261,741                    | 45,374                     | 44,892                     | 17,183                     | 20,557                     | 10,301                     | 10,612                     | 28,082                     | 32,551                     |
| <u>Medical and Health Services</u>                               |                      |         |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                                       | 437,016              | 446,130 | 18,308,031                 | 20,375,868                 | 2,433,551                    | 2,859,960                  | 15,874,481                 | 17,515,908                 | 508,585                    | 526,660                    | 310,051                    | 355,563                    | 152,708                    | 159,393                    | 772,066                    | 887,350                    |
| Corporations, total.....   | 12,121               | 12,121  | 2,559,465                  | 3,225,070                  | 1,454,646                    | 1,817,017                  | 1,104,819                  | 1,408,053                  | 94,511                     | 95,099                     | 103,754                    | 124,122                    | 65,618                     | 66,092                     | 122,341                    | 178,090                    |
| Small Business Corporations.....                                 | 2,214                | 2,527   | 416,938                    | 542,232                    | 224,361                      | 278,501                    | 192,577                    | 263,731                    | 18,066                     | 15,411                     | 15,833                     | 18,396                     | 10,574                     | 10,007                     | 22,053                     | 31,755                     |
| Noncorporate businesses, total.....                              | 434,009              | 434,009 | 15,748,566                 | 17,150,798                 | 978,905                      | 1,042,943                  | 14,769,662                 | 16,107,855                 | 414,074                    | 431,561                    | 206,297                    | 231,441                    | 87,090                     | 93,301                     | 649,725                    | 709,260                    |
| Proprietorships.....   | 404,442              | 410,294 | 12,129,653                 | 13,060,548                 | 869,423                      | 1,129,642                  | 11,282,740                 | 12,191,125                 | 366,822                    | 380,294                    | 152,927                    | 168,245                    | 70,537                     | 74,012                     | 482,945                    | 517,020                    |
| Partnerships.....  | 21,927               | 23,715  | 3,618,913                  | 4,090,250                  | 131,991                      | 173,350                    | 3,486,922                  | 3,916,730                  | 47,252                     | 51,267                     | 53,370                     | 63,196                     | 16,553                     | 19,289                     | 166,780                    | 192,240                    |
| <u>Educational Services</u>                                      |                      |         |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                                       | 103,944              | 103,455 | 1,095,214                  | 1,340,518                  | 345,008                      | 462,286                    | 750,207                    | 878,232                    | 45,546                     | 52,628                     | 28,360                     | 36,859                     | 12,451                     | 17,705                     | 60,931                     | 95,678                     |
| Corporations, total.....   | 4,633                | 6,120   | 606,265                    | 881,695                    | 292,704                      | 413,943                    | 313,661                    | 467,752                    | 19,962                     | 23,660                     | 18,166                     | 25,268                     | 7,114                      | 12,645                     | 37,079                     | 74,978                     |
| Small Business Corporations.....                                 | 986                  | 1,004   | 76,029                     | 55,083                     | 35,237                       | 40,792                     | 31,780                     | 31,780                     | 2,184                      | 2,306                      | 2,060                      | 1,631                      | 688                        | 934                        | 6,265                      | 2,456                      |
| Noncorporate businesses, total.....                              | 99,311               | 97,335  | 488,849                    | 458,823                    | 52,304                       | 48,343                     | 436,546                    | 410,480                    | 25,584                     | 28,968                     | 10,194                     | 11,591                     | 5,337                      | 5,060                      | 23,882                     | 20,700                     |
| Proprietorships.....   | 97,686               | 94,852  | 443,252                    | 403,356                    | 48,681                       | 41,081                     | 362,279                    | 362,279                    | 23,462                     | 26,843                     | 9,924                      | 10,293                     | 4,526                      | 4,175                      | 21,003                     | 16,788                     |
| Partnerships.....  | 1,625                | 2,483   | 45,597                     | 55,467                     | 3,423                        | 7,262                      | 42,174                     | 48,205                     | 2,322                      | 2,125                      | 1,270                      | 1,298                      | 811                        | 885                        | 2,449                      | 3,912                      |
| <u>Other Services</u>  |                      |         |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                                       | 485,032              | 490,726 | 17,131,875                 | 16,057,304                 | 3,942,500                    | 2,867,623                  | 13,189,377                 | 13,189,681                 | 333,002                    | 293,010                    | 296,996                    | 269,341                    | 90,904                     | 81,862                     | 655,925                    | 654,352                    |
| Corporations, total.....   | 29,856               | 22,592  | 5,164,999                  | 3,423,885                  | 3,111,792                    | 2,069,030                  | 2,093,207                  | 1,354,855                  | 103,691                    | 63,444                     | 140,585                    | 96,726                     | 39,222                     | 31,405                     | 138,444                    | 87,679                     |
| Small Business Corporations.....                                 | 4,167                | 3,731   | 635,774                    | 413,335                    | 203,395                      | 277,951                    | 277,951                    | 209,940                    | 13,603                     | 7,923                      | 15,574                     | 10,609                     | 4,139                      | 1,861                      | 14,669                     | 11,164                     |
| Noncorporate businesses, total.....                              | 455,176              | 468,144 | 11,966,876                 | 12,633,419                 | 830,708                      | 798,593                    | 11,136,170                 | 11,834,826                 | 229,311                    | 229,566                    | 156,371                    | 172,615                    | 51,682                     | 50,457                     | 517,481                    | 566,673                    |
| Proprietorships.....   | 413,623              | 425,443 | 5,506,331                  | 5,631,785                  | 499,316                      | 462,023                    | 5,007,017                  | 5,169,762                  | 158,523                    | 155,273                    | 62,004                     | 64,520                     | 34,397                     | 29,794                     | 241,564                    | 251,519                    |
| Partnerships.....  | 41,553               | 42,701  | 6,460,545                  | 7,001,634                  | 331,392                      | 336,570                    | 6,129,153                  | 6,665,064                  | 70,788                     | 74,293                     | 94,367                     | 108,095                    | 17,285                     | 20,663                     | 275,917                    | 308,154                    |
| <b>NATURE OF BUSINESS NOT ALLOCABLE</b>                          |                      |         |                            |                            |                              |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| All businesses, total.....                                       | 60,896               | 33,014  | 962,812                    | 294,210                    | 521,453                      | 135,043                    | 441,359                    | 159,167                    | 29,262                     | 9,572                      | 22,620                     | 7,106                      | 13,134                     | 3,643                      | 20,880                     | 8,473                      |
| Corporations, total.....   | 15,706               | 6,051   | 560,052                    | 110,568                    | 343,370                      | 68,968                     | 216,682                    | 41,600                     | 12,924                     | 2,652                      | 15,656                     | 3,990                      | 7,534                      | 1,946                      | 12,101                     | 2,686                      |
| Small Business Corporations.....                                 | 1,821                | (*)     | 172,979                    | (*)                        | 119,573                      | 53,406                     | 53,406                     | (*)                        | 3,203                      | (*)                        | 3,754                      | (*)                        | 945                        | (*)                        | 2,231                      | (*)                        |
| Noncorporate businesses, total.....                              | 45,190               | 26,963  | 402,760                    | 183,642                    | 178,083                      | 66,075                     | 224,677                    | 117,567                    | 16,338                     | 6,920                      | 9,964                      | 3,116                      | 5,600                      | 1,697                      | 8,779                      | 5,787                      |
| Proprietorships.....   | 40,076               | 23,139  | 280,472                    | 148,252                    | 118,475                      | 53,630                     | 161,997                    | 64,622                     | 12,701                     | 6,132                      | 4,527                      | 1,943                      | 3,587                      | 1,246                      | 6,096                      | 5,226                      |
| Partnerships.....  | 5,115                | 1,824   | 122,288                    | 35,390                     | 59,608                       | 12,445                     | 62,680                     | 22,945                     | 3,637                      | 788                        | 2,437                      | 1,168                      | 2,013                      | 451                        | 2,683                      | 561                        |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.

See text for explanatory statements and "Description of the Data."



# Proprietorships

## CONTENTS

Farm proprietorships, 20  
 Depreciation and depreciable property, 21  
 Business and nonbusiness income, 22

### *Text tables*

- 2A Proprietorships: Number, business receipts, and net profit, by industrial division, 1967 and 1968, 21
- 2B Farm proprietorships: Total receipts, deductions, and profits, by accounting method and farm industry, 21

### *Charts*

- 2A Proprietorships' volume of business of States, 20
- 2B Depreciation as a percent of total deductions, by industry, 22

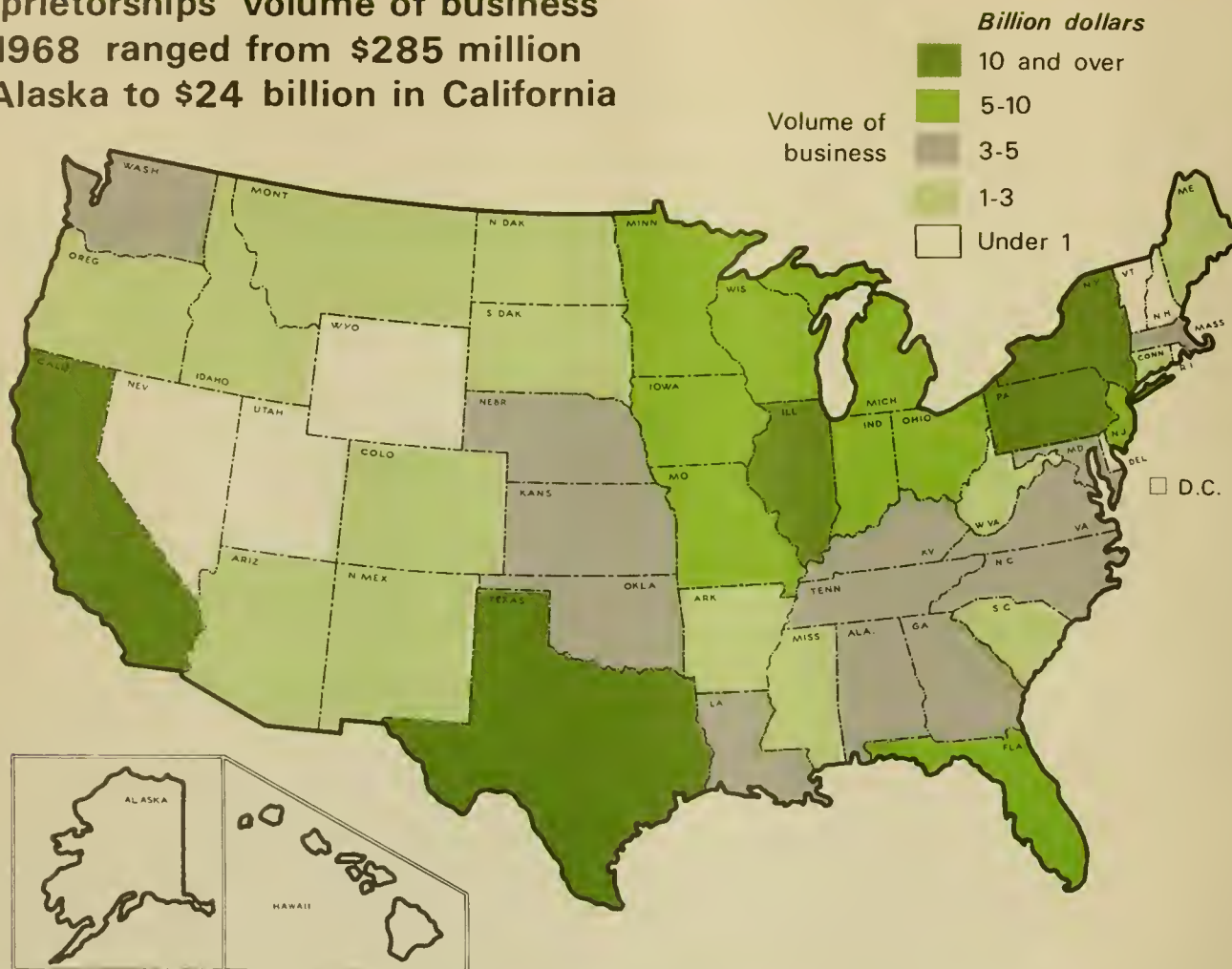
### *Basic tables*

- 2.1 Number of businesses, business receipts, cost of sales and operations, depreciation, payroll, net profit, and inventory, by industry, 24
- 2.2 Income statement for selected industries, 28
- 2.3 Income statement for farm industries, 35
- 2.4 Number of businesses, business receipts, cost of sales and operations, depreciation, payroll, net profit, and inventory, by selected industries and size of business receipts, 36
- 2.5 Proprietorships in 36 States: Number and selected income and deduction items for selected industries, 62
- 2.6 Proprietorships in 14 States and District of Columbia: Number and selected income and deduction items for selected industries, 81
- 2.7 Number of businesses, business receipts, total deductions, and depreciation, by size of depreciation and selected industries, 86
- 2.8 Proprietorships with depreciable property: Number, business receipts, depreciation, cost of depreciable property, net profit, and inventory, by selected industries and size of business receipts, 89
- 2.9 Individuals with proprietorship businesses: Number of returns and businesses, business receipts, adjusted gross income, net profit, taxable income, and income tax, by selected industries and size of adjusted gross income, 98



Chart 2A

**Proprietorships' volume of business in 1968 ranged from \$285 million in Alaska to \$24 billion in California**



Source: Tables 2.5 and 2.6

This section presents statistics derived from business schedules filed by individuals who were proprietors of their own business organizations. The term "proprietor" extended to anyone with income from a single-owner business who had \$400 or more self-employment income or \$600 or more gross income during the year. Thus the proprietorship statistics in this report cover the farmers, businessmen, and professionals who were in business for themselves on a full-time or part-time basis. For example, the owner of a fleet of taxicabs who conducted his business from a large office and the man who owned his own cab and drove it part-time to supplement the family income might both be "proprietorships" in these statistics.

Generally, a proprietor corresponded to a "self-employed" person (other than partners). However, some types of persons defined as "self-employed" in the Internal Revenue Code were not considered as businessmen in this report. The most important of these were clergymen and public officials, such as sheriffs, notaries public, etc.

There are many gray areas in the definition of "proprietor" and "proprietorship." Often whether someone was classified as a proprietor depended entirely on how

he reported his income. Income subject to withholding was never considered business income; however, income not subject to withholding might have been reported in many different ways and normally got classified as business income only if it was so identified or if there was an income statement that seemed to be for a business. Thus some types of activities, such as party sales, door-to-door sales, or the like, may or may not have been included as businesses in these statistics, depending on the exact nature of the financial arrangements of the proprietor and also on the way he made out his income tax return.

Basic data on proprietorship receipts, deductions, and profits, classified by industry and size of business, are shown in tables 2.1, 2.2, and 2.4. These data are also summarized and contrasted with similar data for 1967 in table 2A. The remainder of the tables cover the special topics discussed below and in section 1.

## FARM PROPRIETORSHIPS

### Farm Income and Expenses

Farm proprietors reported their profit-and-loss statements in a format (Form 1040, schedule F) different from

Table 2A.—PROPRIETORSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1967 AND 1968

| Industrial division  | 1967      | 1968      |
|--|-----------|-----------|
| <b>NUMBER OF BUSINESSES</b>  |           |           |
| All industrial divisions.....  | 9,126,082 | 9,211,613 |
| Agriculture, forestry, and fisheries.....                                | 3,195,602 | 3,205,683 |
| Mining.....  | 45,677    | 43,488    |
| Contract construction.....   | 680,460   | 663,301   |
| Manufacturing.....   | 169,505   | 172,333   |
| Transportation, communication, electric, gas, and sanitary services..... | 277,807   | 285,910   |
| Wholesale and retail trade.....  | 1,840,621 | 1,909,640 |
| Wholesale trade.....   | 260,145   | 268,392   |
| Retail trade.....  | 1,543,999 | 1,622,676 |
| Finance, insurance, and real estate.....                                 | 548,651   | 515,872   |
| Services.....  | 2,327,684 | 2,390,247 |
| <b>BUSINESS RECEIPTS</b>   |           |           |
| (Million dollars)  |           |           |
| All industrial divisions.....  | 211,372   | 222,105   |
| Agriculture, forestry, and fisheries.....                                | 35,271    | 37,362    |
| Mining.....  | 1,323     | 1,220     |
| Contract construction.....   | 18,334    | 19,334    |
| Manufacturing.....   | 6,473     | 6,673     |
| Transportation, communication, electric, gas, and sanitary services..... | 5,539     | 6,175     |
| Wholesale and retail trade.....  | 102,629   | 106,886   |
| Wholesale trade.....   | 19,712    | 20,432    |
| Retail trade.....  | 81,116    | 85,490    |
| Finance, insurance, and real estate.....                                 | 6,738     | 7,760     |
| Services.....  | 34,784    | 36,548    |
| <b>NET PROFIT (LESS LOSS)</b>  |           |           |
| All industrial divisions.....  | 30,408    | 31,871    |
| Agriculture, forestry, and fisheries.....                                | 3,770     | 3,545     |
| Mining.....  | 157       | 174       |
| Contract construction.....   | 2,751     | 2,887     |
| Manufacturing.....   | 748       | 757       |
| Transportation, communication, electric, gas, and sanitary services..... | 812       | 925       |
| Wholesale and retail trade.....  | 7,062     | 7,644     |
| Wholesale trade.....   | 1,512     | 1,796     |
| Retail trade.....  | 5,412     | 5,778     |
| Finance, insurance, and real estate.....                                 | 2,242     | 2,501     |
| Services.....  | 13,020    | 13,645    |

<sup>1</sup>Net loss exceeds net profit.

NOTE: Estimates are rounded and may not add to totals.

Not shown separately, but included in the appropriate totals, are data for industries, "Wholesale and retail trade not allocable" and "Nature of business not allocable."

that used by other proprietorship businessmen and professionals (Form 1040, schedule C). Table 2.3, a new feature this year, shows this farm income statement as it was reported on schedule F, except that the only item of receipts shown separately is "agricultural program payments." In all other tables in this report, as in the reports in this series in previous years, the farm income and expense items from the schedule F were edited and presented under their equivalent schedule C titles. Most of the expenses that were peculiar to farms, such as seed and plants purchased, veterinary fees and medicine, etc., were included under the schedule C title, "other costs," in "cost of sales and operations." See the schedule C item headings in the Explanation of Terms for more information.

The farm receipts and profits shown in table 2.3 do not include some income from the sale of livestock which would be included in most farm income surveys. This is because sales of livestock held for draft, breeding, dairy, or sporting purposes were reported on schedule D (gains and losses from the sale or exchange of property) rather than on schedule F. This means that the farm receipts in table 2.3 are somewhat less than they would otherwise be. On the other hand, expenses connected with raising or maintaining these animals, such as feed purchased, and depreciation of their cost are included in farm expenses.

The accounting method used could also affect the farm profits shown in the table. As with other business, the use of the accrual rather than the cash method of accounting affected the timing of reported receipts and expenses for farmers. In addition, however, the special methods of

valuing inventories that were allowed farmers using the accrual method could result in additions to net profit due entirely to an increase in the value of inventory (growing livestock valued by the farm-price method, for example). This could have some leveling effect on profits from year to year, since it could show a farmer to have a profit in a year when he had sold nothing and reduce the amount of profit shown in the year he finally sold his inventory.

### Accounting Methods

When the cash method of accounting was used, all farm proceeds were includable in income in the year actually received, and expenses were deductible only to the extent of their actual outlay. This is in contrast to the accrual method, which allowed farmers to report their proceeds as income in the year in which they were earned, regardless of when payment was received; expenses were deductible in the year in which they occurred, whether payment was actually made or not. Crops and livestock were inventoried under the accrual method; and, unlike inventories in other businesses, farm inventories could be valued at approximate cost (unit livestock method) or estimated market price (farm price method).

Type of accounting method is used in table 2B to classify selected information for farm proprietors. As this table shows, over 97 percent of all farm proprietors chose the cash accounting method of reporting their income and expenses. Within the farm industries shown, the use of the cash accounting method ranged from a low of approximately 92 percent for animal specialty farms to a high of over 99 percent for fruit, tree nut, and vegetable farms.

As would be expected, table 2B shows that more farmers used the accrual method of accounting in the livestock farm industry than in the other farm industries. In number, livestock farms comprise almost 68 percent of all accrual farms and these farms reported over 76 percent of all accrual farm receipts.

Table 2B.—FARM PROPRIETORSHIPS: TOTAL RECEIPTS, DEDUCTIONS, AND PROFITS, BY ACCOUNTING METHOD AND FARM INDUSTRY  
(Money amounts in thousands of dollars)

| Accounting method, item     | All farms  | Field crop farms | Fruit, tree nut, and vegetable farms | Livestock farms | Animal specialty farms | Other farms         |
|-----------------------------|------------|------------------|--------------------------------------|-----------------|------------------------|---------------------|
|                             | (1)        | (2)              | (3)                                  | (4)             | (5)                    | (6)                 |
| <b>ALL FARMS</b>            |            |                  |                                      |                 |                        |                     |
| Number of farms.....        | 3,042,564  | 1,200,523        | 139,942                              | 1,470,833       | 57,303                 | 173,963             |
| Farm receipts.....          | 35,017,457 | 10,980,912       | 1,907,282                            | 21,143,282      | 215,539                | 770,442             |
| Total deductions.....       | 31,892,608 | 9,275,865        | 1,770,911                            | 19,711,386      | 318,557                | 815,889             |
| Net profit (less loss)..... | 3,124,849  | 1,705,047        | 136,371                              | 1,431,896       | <sup>1</sup> 103,018   | <sup>2</sup> 45,447 |
| <b>CASH BASIS FARMS</b>     |            |                  |                                      |                 |                        |                     |
| Number of farms.....        | 2,961,067  | 1,186,225        | 139,123                              | 1,415,670       | 52,936                 | 167,113             |
| Farm receipts.....          | 32,353,803 | 10,555,826       | 1,856,747                            | 19,107,672      | 189,683                | 643,875             |
| Total deductions.....       | 29,362,856 | 8,903,087        | 1,724,309                            | 17,759,284      | 281,512                | 694,664             |
| Net profit (less loss)..... | 2,990,947  | 1,652,739        | 132,438                              | 1,348,388       | <sup>1</sup> 91,829    | <sup>2</sup> 50,789 |
| <b>ACCRUAL BASIS FARMS</b>  |            |                  |                                      |                 |                        |                     |
| Number of farms.....        | 81,497     | 14,298           | 819                                  | 55,163          | 4,367                  | 6,850               |
| Farm receipts.....          | 2,663,654  | 425,086          | 50,535                               | 2,039,610       | 25,856                 | 126,567             |
| Total deductions.....       | 2,529,752  | 372,778          | 46,602                               | 1,952,102       | 37,045                 | 121,225             |
| Net profit (less loss)..... | 133,902    | 52,308           | 3,933                                | 83,508          | <sup>1</sup> 11,189    | 5,342               |

<sup>1</sup>Net loss exceeds net profit.

### DEPRECIATION AND DEPRECIABLE PROPERTY

This section includes two tables which present financial data on the 6 million proprietors who reported depreciation in 1968. The receipts, depreciation, and total deductions of these businesses are classified by selected industry and size of the depreciation deduction in table 2.7.

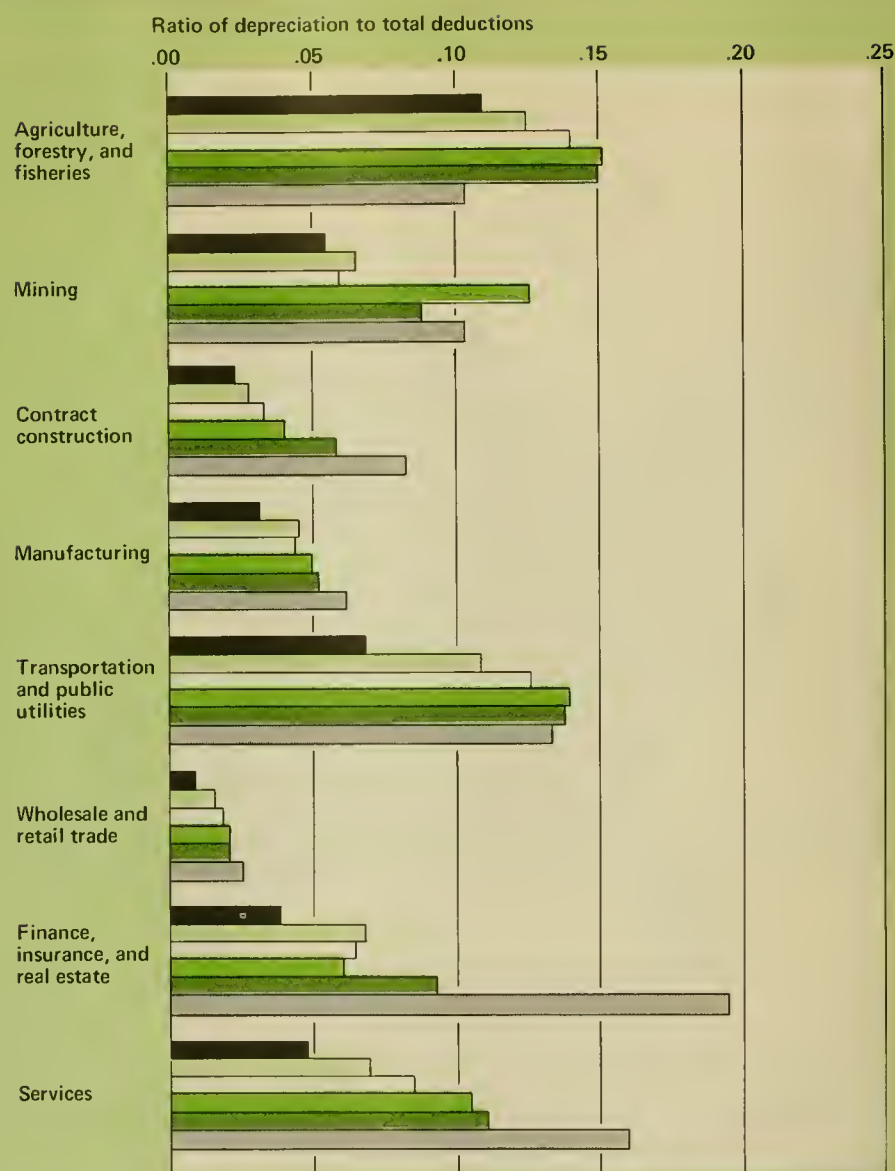
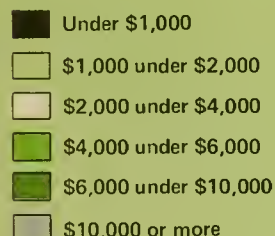


Chart 2B

## Proprietorships

**The relationship between depreciation and total deductions varies by the amount of the firm's depreciation and its industrial activity**

## Size of depreciation



Source: Table 2.7

This table shows that depreciation accounted for 5 percent of the total deductions reported on proprietorship returns. The total amount of depreciation charges was \$9 billion, with nearly one-half this amount reported by businesses engaged in agriculture, forestry, and fisheries. The depreciation deduction was under \$2,000 for more than 80 percent of proprietorships.

In table 2.8 the cost of depreciable property is classified by industry and size of business receipts for those proprietorships who reported both depreciation and the cost of depreciable assets. The total cost of depreciable assets held by these businesses at the end of the year was \$86.8 billion, with one-fifth of these assets held by businesses with receipts of less than \$10,000.

Approximately 4 percent of the businesses claiming a depreciation deduction did not report the cost of depreciable property, either because of simple omission or because the assets were disposed of or were fully depreciated at the end of the year.

Since the cost of depreciable property was taken from the depreciation schedules, it is subject to some limitations. The assets were valued at cost or depreciable basis, which might not be the same valuation that the taxpayer uses on his own books for balance sheet purposes. The figures include intangibles which were depreciable for tax purposes, such as patents or copyrights.

## BUSINESS AND NONBUSINESS INCOME

Table 2.9 shows data from the proprietors' Form 1040 individual income tax returns and their related business and farm schedules C and F, cross-classified by size of the adjusted gross income from the Form 1040 and the industrial activity shown on the schedules C and F. It enables one to associate adjusted gross income, taxable income, and income tax liability with the proprietors in a particular industry or division, as well as to tell what

portion of their income came from their businesses and what portion came from other sources.

As an example of how to read the table, there were 1,194,403 proprietors owning 1,200,523 field crop farms. These proprietors had total adjusted gross income of \$8.9 billion, of which \$1.7 billion, or 19 percent, came from field crop farming and \$7.1 billion, or 81 percent, came from salaries and wages, investments, businesses in other industries, or other sources. After all deductions and credits, the owners of field crop farms had \$5.6 billion in taxable income and owed \$1.2 billion in income tax.

Some proprietors owned two or more businesses in different industries, and this complicates the presentation of the data in table 2.9. Adjusted gross income, taxable income, and the other data from Form 1040 for these proprietors were included in each industry in which they had a business, thus duplicating the return data from industry to industry. This made it difficult to construct "unduplicated" totals, and, for this reason, totals and subtotals are provided for only the "all industries" total and the industrial divisions.

An "all industries" total containing no duplication of return data is given, but the components of adjusted gross income have a different meaning from the same figures in a minor industry. For a minor industry or an industrial division, "Other income" means all income in-

cluded in adjusted gross income other than the profits from businesses in that industry. For example, if a proprietor owned both a field crop farm and a grocery store, his return, his adjusted gross income, and his taxable income and tax would be included in the table twice. Under field crop farms, his "Other income" would include the profit (or loss) from his grocery store, and under grocery stores, his "Other income" would include the profit (or loss) from his field crop farm. In the "all industries" total, however, his return data are included only once, "Net profit less loss" includes the profits (or losses) from both his businesses, and "Other income" includes only nonbusiness income such as from investments or salaries.

There are many joint returns in table 2.9, which also creates difficulties in analyzing the data. If, for example, a joint return were filed by a husband who was the proprietor of a business and a wife who worked, this would be included in the data as a single proprietor with the husband's business income and the couple's adjusted gross income. On the other hand, if the same couple had filed separate returns, only the husband's adjusted gross income would have been included. Joint returns are more common among proprietors than among taxpayers generally; 84 percent of proprietors filed joint returns in 1968 and only 56 percent of all individual taxpayers (*Statistics of Income--1968, Individual Income Tax Returns*).



Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY

| Industry  | Businesses with and without net profit |   |  |                                    |                               |                            |                        |                              |                      |   | Businesses with net profit                         |                                    |                               |                                  |                        |                              |  |
|---|--|---|--|------------------------------------|-------------------------------|----------------------------|------------------------|------------------------------|----------------------|---|--|------------------------------------|-------------------------------|----------------------------------|------------------------|------------------------------|--|
|   | Number of businesses                   | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit,<br>(Less loss) | Inventory, end-of-year |                              | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(Thousand dollars) | Inventory, end-of-year |                              |  |
|   |  |   |  |                                    |                               |                            | Number of businesses   | Amount<br>(Thousand dollars) |                      |   |  |                                    |                               |                                  | Number of businesses   | Amount<br>(Thousand dollars) |  |
| All Industries.....                                 | 9,211,613                              | 222,105,222                             | 127,206,770  | 9,050,068                          | 23,937,751                    | 31,870,535                 | 1,676,018              | 11,936,421                   | 6,856,896            | 197,552,082                             | 109,275,642  | 6,739,184                          | 20,731,913                    | 36,755,091                       | 1,327,533              | 10,126,821                   |  |
| Agriculture, forestry, and fisheries.....           | 3,205,683                              | 37,361,795                              | 22,097,507   | 4,275,452                          | 2,683,333                     | 3,545,128                  | 85,785                 | 1,106,436                    | 1,968,988            | 29,860,287                              | 15,856,932   | 2,904,167                          | 1,871,190                     | 6,056,162                        | 53,413                 | 817,512                      |  |
| Farms.....  | 3,042,564                              | 35,017,457                              | 21,234,737   | 4,126,359                          | 2,387,601                     | 3,124,849                  | 76,855                 | 1,073,708                    | 1,850,058            | 27,840,308                              | 15,154,675   | 2,803,012                          | 1,534,493                     | 5,538,883                        | 47,840                 | 787,070                      |  |
| Field crop farms.....                               | 1,200,923                              | 10,980,912                              | 5,092,750  | 1,986,896                          | 782,088                       | 1,705,047                  | 12,683                 | 132,992                      | 824,346              | 9,087,047                               | 5,774,450  | 1,157,322                          | 581,318                       | 2,116,864                        | 10,177                 | 114,537                      |  |
| Fruit, tree nut, and vegetable farms.....           | 139,942                                | 1,907,282                               | 1,210,308  | 181,816                            | 460,065                       | 1,371,371                  | 817                    | 15,334                       | 75,662               | 1,459,621                               | 878,425  | 109,071                            | 304,668                       | 364                              | 66,366                 |                              |  |
| Livestock farms.....                                | 1,470,833                              | 21,143,282                              | 11,931,588   | 2,139,643                          | 879,989                       | 1,431,896                  | 53,641                 | 871,482                      | 879,590              | 16,580,459                              | 10,170,175   | 1,473,657                          | 546,550                       | 32,880                           | 640,306                |                              |  |
| Animal specialty farms.....                         | 57,303                                 | 215,539                                 | 218,278  | 48,926                             | 34,147                        | 103,018                    | 4,198                  | 8,601                        | 11,114               | 102,062                                 | 63,394   | 9,947                              | 11,210                        | 21,166                           | 905                    | 1,529                        |  |
| Other farms.....                                    | 173,963                                | 770,442                                 | 521,813  | 117,076                            | 131,312                       | 455,447                    | 5,696                  | 45,319                       | 58,886               | 611,128                                 | 327,831  | 53,015                             | 87,757                        | 146,641                          | 3,324                  | 27,174                       |  |
| Agricultural services and hunting and trapping..... | 118,496                                | 2,013,383                               | 777,550  | 112,075                            | 345,663                       | 362,844                    | 8,610                  | 32,016                       | 88,386               | 1,731,313                               | 633,653  | 75,829                             | 297,618                       | 437,163                          | 5,520                  | 20,185                       |  |
| Miscellaneous agricultural services.....            | 18,777                                 | 461,492                                 | 223,222  | 34,565                             | 96,319                        | 43,131                     | 790                    | 10,212                       | 13,917               | 355,101                                 | 177,419  | 19,633                             | 72,820                        | 58,296                           | 503                    | 7,737                        |  |
| Offices of veterinarians and animal hospitals.....  | 14,520                                 | 479,953                                 | 83,082   | 22,272                             | 70,246                        | 176,720                    | 2,090                  | 3,932                        | 12,543               | 468,085                                 | 81,212   | 20,751                             | 67,440                        | 178,653                          | 1,918                  | 3,759                        |  |
| Other animal husbandry services.....                | 31,825                                 | 504,013                                 | 274,415  | 21,001                             | 48,466                        | 1534                       | 2,270                  | 11,407                       | 16,420               | 392,351                                 | 205,774  | 7,302                              | 39,511                        | 50,132                           | 1,156                  | 5,379                        |  |
| Horticultural services.....                         | 51,492                                 | 565,197                                 | 196,118  | 32,817                             | 130,320                       | 145,507                    | 3,456                  | 6,422                        | 44,834               | 515,479                                 | 169,163  | 28,143                             | 117,847                       | 149,979                          | 1,943                  | 3,310                        |  |
| Hunting and trapping, and game propagation.....     | 1,882                                  | 2,728                                   | 713  | 1,420                              | 312                           | 1,980                      | (*)                    | (*)                          | (*)                  | (*)                                     | (*)  | (*)                                | -                             | (*)                              | (*)                    | (*)                          |  |
| Forestry.....                                       | 9,382                                  | 94,523                                  | 35,930   | 9,249                              | 19,889                        | 11,559                     | (*)                    | (*)                          | 6,703                | 77,795                                  | 31,299   | 6,352                              | 11,188                        | 18,163                           | (*)                    | (*)                          |  |
| Fisheries.....                                      | 35,241                                 | 236,432                                 | 49,290   | 27,769                             | 30,980                        | 45,876                     | (*)                    | (*)                          | 23,841               | 210,871                                 | 39,305   | 18,974                             | 27,891                        | 61,953                           | (*)                    | (*)                          |  |
| Mining.....   | 43,488                                 | 1,219,968                               | 267,159  | 118,096                            | 144,720                       | 173,873                    | 503                    | 4,920                        | 22,759               | 771,051                                 | 163,037  | 56,465                             | 100,654                       | 137,240                          | 380                    | 4,032                        |  |
| Metal mining.....                                   | 1,680                                  | 10,798                                  | 3,286  | 2,588                              | 1,377                         | 12,575                     | (*)                    | (*)                          | (*)                  | (*)                                     | (*)  | (*)                                | (*)                           | (*)                              | (*)                    | (*)                          |  |
| Coal mining.....                                    | 790                                    | 81,773                                  | 30,369   | 4,629                              | 26,309                        | 2,862                      | (*)                    | (*)                          | 513                  | 64,778                                  | 25,164   | 3,401                              | 22,029                        | 4,532                            | (*)                    | (*)                          |  |
| Crude petroleum and natural gas.....                | 35,738                                 | 966,444                                 | 189,534  | 90,272                             | 81,244                        | 179,338                    | 316                    | 2,153                        | 19,150               | 579,556                                 | 100,020  | 39,196                             | 55,651                        | 114,447                          | 304                    | 1,901                        |  |
| Quarrying and mining, not elsewhere classified..... | 5,280                                  | 150,953                                 | 43,770   | 20,607                             | 35,799                        | 5,178                      | 159                    | 4,600                        | 2,944                | 121,098                                 | 35,114   | 13,780                             | 22,677                        | 16,543                           | (*)                    | (*)                          |  |
| Contract construction.....                          | 663,301                                | 19,733,780                              | 11,783,574   | 546,404                            | 4,123,498                     | 2,886,567                  | 76,769                 | 515,852                      | 596,502              | 17,702,083                              | 10,518,563   | 470,842                            | 3,687,273                     | 3,068,424                        | 68,341                 | 432,950                      |  |
| General contractors.....                            | 123,540                                | 8,169,018                               | 5,995,535  | 185,763                            | 1,465,848                     | 698,357                    | 13,286                 | 296,245                      | 103,826              | 7,165,707                               | 5,164,021  | 131,822                            | 1,244,806                     | 779,756                          | 10,951                 | 233,472                      |  |
| Building construction.....                          | 109,938                                | 7,118,354                               | 5,433,134  | 107,601                            | 1,235,824                     | 997,819                    | 12,247                 | 288,814                      | 90,295               | 6,621,762                               | 4,711,596  | 87,537                             | 1,044,817                     | 667,374                          | 10,098                 | 226,338                      |  |
| Heavy construction, except buildings.....           | 9,905                                  | 624,026                                 | 328,468  | 43,946                             | 132,774                       | 54,804                     | 634                    | 6,045                        | 1,858                | 512,243                                 | 253,738  | 37,109                             | 110,430                       | 66,974                           | 616                    | 5,946                        |  |
| General contractors not allocable.....              | 7,697                                  | 426,638                                 | 223,333  | 34,216                             | 97,250                        | 35,734                     | 405                    | 1,384                        | 5,673                | 391,691                                 | 198,687  | 27,176                             | 89,509                        | 45,668                           | (*)                    | (*)                          |  |
| Special trade contractors.....                      | 517,548                                | 10,712,415                              | 5,971,337  | 344,601                            | 2,557,450                     | 2,091,951                  | 62,360                 | 209,951                      | 473,212              | 10,132,185                              | 5,168,325  | 307,165                            | 2,357,632                     | 2,139,986                        | 56,367                 | 189,822                      |  |
| Plumbing, heating, and air conditioning.....        | 53,997                                 | 2,284,017                               | 1,405,846  | 53,708                             | 457,081                       | 331,435                    | 20,895                 | 98,780                       | 47,896               | 2,163,315                               | 1,311,072  | 48,210                             | 427,868                       | 344,278                          | 19,137                 | 87,094                       |  |
| Painting, paperhanging, and decorating.....         | 106,932                                | 1,193,473                               | 498,231  | 26,888                             | 332,947                       | 358,603                    | 4,434                  | 4,887                        | 101,988              | 1,130,504                               | 451,078  | 48,210                             | 298,407                       | 367,312                          | 4,304                  | 3,682                        |  |
| Electrical work.....                                | 40,693                                 | 1,201,419                               | 746,813  | 20,673                             | 265,856                       | 205,526                    | 16,943                 | 44,284                       | 36,592               | 1,150,421                               | 708,144  | 19,617                             | 248,652                       | 209,114                          | 15,381                 | 42,947                       |  |
| Masonry, stonework, and plastering.....             | 44,251                                 | 1,300,527                               | 686,741  | 20,673                             | 443,914                       | 223,474                    | 2,465                  | 10,284                       | 41,527               | 1,232,402                               | 645,808  | 24,947                             | 405,724                       | 202,837                          | 2,381                  | 8,047                        |  |
| Carpentering and flooring.....                      | 153,930                                | 1,605,091                               | 755,323  | 37,910                             | 302,962                       | 483,289                    | 5,497                  | 11,823                       | 144,346              | 1,534,282                               | 704,950  | 34,929                             | 389,833                       | 494,116                          | 4,733                  | 10,608                       |  |
| Roofing and sheet metal work.....                   | 25,923                                 | 745,980                                 | 423,303  | 16,024                             | 192,242                       | 134,062                    | 6,069                  | 15,242                       | 24,176               | 719,717                                 | 401,300  | 13,278                             | 180,934                       | 137,478                          | 5,372                  | 14,409                       |  |
| Concrete work.....                                  | 10,347                                 | 463,823                                 | 276,307  | 13,227                             | 156,442                       | 59,600                     | 401                    | 844                          | 6,545                | 407,708                                 | 228,650  | 11,269                             | 132,796                       | 66,206                           | (*)                    | (*)                          |  |
| Water well drilling.....                            | 8,059                                  | 190,701                                 | 95,305   | 10,751                             | 26,994                        | 21,111                     | 6,305                  | 6,305                        | 6,504                | 174,678                                 | 84,700   | 8,920                              | 24,438                        | 33,859                           | 1,910                  | 5,688                        |  |
| Miscellaneous special trade contractors.....        | 73,376                                 | 1,727,384                               | 681,565  | 138,537                            | 379,012                       | 290,426                    | 3,545                  | 17,241                       | 60,937               | 1,619,358                               | 632,623  | 119,003                            | 352,980                       | 317,785                          | 2,850                  | 16,998                       |  |
| Contractors not allocable.....                      | 22,213                                 | 452,347                                 | 216,702  | 16,040                             | 105,200                       | 83,312                     | 1,123                  | 9,656                        | 19,464               | 404,197                                 | 186,217  | 11,855                             | 84,835                        | 88,682                           | 1,123                  | 9,656                        |  |
| Manufacturing.....                                  | 172,333                                | 6,672,726                               | 3,756,727  | 279,170                            | 1,535,565                     | 757,474                    | 61,320                 | 337,952                      | 127,655              | 5,936,554                               | 3,266,637  | 221,557                            | 1,353,418                     | 870,491                          | 45,687                 | 286,296                      |  |
| Food and kindred products.....                      | 9,075                                  | 969,542                                 | 720,190  | 22,251                             | 116,134                       | 38,677                     | 4,243                  | 43,214                       | 6,442                | 809,356                                 | 592,254  | 17,364                             | 96,848                        | 44,708                           | 3,109                  | 37,828                       |  |
| Textile mill products.....                          | 1,285                                  | 64,141                                  | 42,153   | 1,182                              | 14,748                        | 10,377                     | 324                    | 2,340                        | 1,115                | 64,439                                  | 44,151   | 1,179                              | 14,748                        | 10,455                           | 323                    | 2,329                        |  |
| Apparel and other textile products.....             | 7,208                                  | 519,775                                 | 350,310  | 6,619                              | 229,602                       | 47,132                     | 2,628                  | 36,185                       | 5,498                | 486,022                                 | 327,224  | 5,963                              | 218,874                       | 53,949                           | 1,837                  | 31,065                       |  |
| Lumber and wood products, except furniture.....     | 45,947                                 | 1,485,927                               | 668,566  | 103,796                            | 319,774                       | 139,028                    | 7,436                  | 56,320                       | 34,794               | 1,285,706                               | 570,022  | 77,692                             | 271,128                       | 168,218                          | 5,553                  | 46,308                       |  |
| Furniture and fixtures.....                         | 7,511                                  | 264,026                                 | 168,234  | 7,415                              | 57,144                        | 30,621                     | 3,156                  | 14,701                       | 5,735                | 239,534                                 | 148,713  | 6,535                              | 50,740                        | 34,002                           | 2,454                  | 12,224                       |  |
| Printing, publishing, and allied industries.....    | 30,141                                 | 808,679                                 | 374,194  | 37,074                             | 200,777                       | 130,697                    | 13,039                 | 26,640                       | 22,288               | 756,972                                 | 343,581  | 31,369                             | 184,371                       | 148,050                          | 9,833                  | 23,840                       |  |
| Chemicals and allied products.....                  | 3,029                                  | 124,092                                 | 76,690   | 3,602                              | 16,854                        | 14,696                     | 1,826                  | 11,137                       | 2,432                | 120,888                                 | 74,660   | 2,850                              | 16,182                        | 16,340                           | 1,529                  | 10,885                       |  |
| Leather and leather products.....                   | 1,466                                  | 51,855                                  | 31,541   | 1,226                              | 11,787                        | 8,977                      | 424                    | 2,419                        | 1,226                | 50,381                                  | 30,851   | 791                                | 11,780                        | 9,404                            | 351                    | 2,009                        |  |
| Stone, clay, and glass products.....                | 8,501                                  | 346,114                                 | 182,510  | 22,021                             | 66,422                        | 37,647                     | 5,042                  | 20,912                       | 5,368                | 320,062                                 | 166,330  | 18,133                             | 62,973                        | 43,459                           | 3,731                  | 18,242                       |  |
| Primary metal industries.....                       | 1,561                                  | 113,419                                 | 82,686   | 3,074                              | 30,744                        | 4,281                      | 632                    | 6,996                        | 1,254                | 82,779                                  | 55,077   | 1,640                              | 14,652                        | 11,472                           | 503                    | 3,180                        |  |
| Fabricated metal products.....                      | 8,781                                  | 361,422                                 | 209,514  | 11,765                             | 93,501                        | 51,276                     | 4,135                  | 22,089                       | 6,049                | 324,195                                 | 180,370  | 10,288                             | 79,732                        | 55,690                           | 3,429                  | 20,612                       |  |
| Machinery, except electric.....                     | 18,780                                 | 769,230                                 | 396,154  | 38,715                             | 205,022                       | 135,200                    | 5,186                  | 33,626                       | 15,247               | 691,694                                 | 341,109  | 31,728                             | 179,394                       | 143,484                          | 4,400                  | 29,067                       |  |
| Electrical machinery, equipment, and supplies.....  | 2,487                                  | 94,402                                  | 55,453   | 3,027                              | 18,552                        | 10,109                     | 1,031                  | 5,740                        | 1,295                | 87,256                                  | 51,444   | 1,728                              | 15,811                        | 12,727                           | 383                    | 4,568                        |  |
| Transportation equipment.....                       | 3,313                                  | 132,765                                 | 83,460   | 3,063                              | 49,476                        | 4,937                      | 1,891                  | 14,605                       | 2,092                | 119,831                                 | 61,189   | 1,730                              | 16,560                        | 14,444                           | 820                    | 8,800                        |  |
| Manufacturing, not elsewhere classified.....        | 20,771                                 | 508,236                                 | 281,916  | 12,675                             | 114,389                       | 85,798                     | 9,698                  | 38,715                       | 14,973               | 481,702                                 | 261,926  | 11,448                             | 110,383                       | 97,544                           | 6,736                  | 33,047                       |  |
| Manufacturing not allocable.....                    | 2,277                                  | 59,101                                  | 32,414   | 2,021                              | 10,639                        | 8,041                      | 698                    | 2,313                        | 1,847                | 51,808                                  | 29,736   | 995                                | 9,242                         | 9,242                            | (*)                    | 2,292                        |  |

Footnotes at end of table.

## PROPRIETORSHIPS

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

| Industry   | Businesses with and without net profit |   |  |                                    |                               |   |  | Businesses with net profit |   |  |                                    |                               |                                  |                        |                              |
|--|--|---|--|------------------------------------|-------------------------------|---|--|----------------------------|---|--|------------------------------------|-------------------------------|----------------------------------|------------------------|------------------------------|
|  | Number of businesses                   | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(Less loss)<br>(Thousand dollars) | Inventory, end-of-year<br>Number of businesses | Number of businesses       | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(Thousand dollars) | Inventory, end-of-year |                              |
|  |  |   |  |                                    |                               |   |  |                            |   |  |                                    |                               |                                  | Number of businesses   | Amount<br>(Thousand dollars) |
| Transportation, communication, electric, gas, and sanitary services..... | 285,910                                | 6,174,955                               | 1,322,463  | 607,306                            | 981,775                       | 925,258   | 5,506  | 24,077                     | 229,678                                 | 5,349,050  | 473,368                            | 838,845                       | 1,056,310                        | 4,204                  | 17,887                       |
| Local transportation.....  | 53,010                                 | 480,868                                 | 49,327   | 45,682                             | 81,212                        | 131,860   | (*)  | (*)                        | 47,375                                  | 456,836  | 47,013                             | 74,960                        | 140,195                          | (*)                    | (*)                          |
| Taxis.....   | 31,993                                 | 236,013                                 | 15,761   | 15,976                             | 28,829                        | 56,720  | (*)  | (*)                        | 18,793                                  | 214,115  | 15,618                             | 25,362                        | 78,111                           | (*)                    | (*)                          |
| Other.....   | 21,017                                 | 254,855                                 | 33,566   | 29,706                             | 52,383                        | 56,720  | (*)  | (*)                        | 18,582                                  | 242,721  | 31,395                             | 49,598                        | 62,084                           | (*)                    | (*)                          |
| Trucking and warehousing.....  | 197,601                                | 4,703,755                               | 931,524  | 488,860                            | 738,323                       | 654,111   | 2,794  | 10,181                     | 153,668                                 | 4,008,491  | 787,327                            | 620,402                       | 741,544                          | 1,874                  | 7,012                        |
| Trucking, local and long distance.....                                   | 194,216                                | 4,521,509                               | 813,095  | 483,613                            | 721,557                       | 637,255   | 1,802  | 6,778                      | 150,963                                 | 3,844,007  | 681,392                            | 605,776                       | 723,877                          | 966                    | 4,130                        |
| Public warehousing and motor freight terminals.....                      | 3,385                                  | 182,246                                 | 118,439  | 5,247                              | 16,766                        | 16,856  | 992  | 3,403                      | 2,705                                   | 164,484  | 105,935                            | 14,626                        | 17,667                           | 908                    | 2,882                        |
| Water transportation.....  | 7,965                                  | 169,142                                 | 41,237   | 22,546                             | 23,113                        | 26,464  | 1,496  | 5,711                      | 5,921                                   | 147,801  | 37,975                             | 18,813                        | 36,261                           | 1,390                  | 5,287                        |
| Air transportation.....  | 4,048                                  | 79,495                                  | 28,021   | 13,238                             | 13,452                        | 13,938  | 515  | 4,850                      | (*)                                     | 60,838   | 21,858                             | 10,506                        | 11,014                           | 325                    | 2,394                        |
| Pipeline transportation.....   | (*)                                    | (*)                                     | (*)  | (*)                                | (*)                           | (*)   | (*)  | (*)                        | (*)                                     | (*)  | (*)                                | (*)                           | (*)                              | (*)                    | (*)                          |
| Transportation services.....   | 7,517                                  | 398,120                                 | 226,472  | 5,094                              | 43,858                        | 33,920  | 25   | 575                        | 6,572                                   | 347,426  | 186,852                            | 38,087                        | 39,353                           | 19                     | 513                          |
| Arrangement of transportation, except travel agencies.....               | 1,516                                  | 70,330                                  | 12,227   | 1,525                              | 9,945                         | 12,968  | (*)  | (*)                        | 1,505                                   | 64,727   | 6,887                              | 9,807                         | 12,979                           | (*)                    | (*)                          |
| Travel agencies.....   | 4,461                                  | 222,644                                 | 135,129  | 2,977                              | 26,530                        | 18,419  | (*)  | (*)                        | 3,560                                   | 193,863  | 11,576                             | 21,271                        | 22,619                           | (*)                    | (*)                          |
| Other transportation services.....                                       | 1,540                                  | 105,146                                 | 79,116   | 972                                | 7,383                         | 2,533   | 13   | 483                        | 1,507                                   | 88,836   | 64,889                             | 7,009                         | 3,755                            | 9                      | 423                          |
| Communication.....   | 2,024                                  | 66,169                                  | 14,894   | 3,821                              | 17,723                        | 12,669  | (*)  | (*)                        | 1,748                                   | 57,608   | 12,301                             | 14,264                        | 16,235                           | (*)                    | (*)                          |
| Electric, gas, and sanitary services.....                                | 13,741                                 | 277,017                                 | 30,673   | 28,063                             | 64,094                        | 70,142  | (*)  | (*)                        | 15,709                                  | 269,876  | 50,426                             | 61,813                        | 71,671                           | (*)                    | (*)                          |
| Wholesale and retail trade.....  | 1,909,640                              | 106,886,227                             | 79,331,819   | 1,356,218                          | 8,124,629                     | 7,644,409                                       | 1,171,743                                      | 9,325,073                  | 1,483,547                               | 96,562,637   | 70,913,342                         | 7,139,303                     | 8,459,017                        | 933,947                | 8,073,916                    |
| Wholesale trade.....   | 268,392                                | 20,432,113                              | 15,459,021   | 233,568                            | 1,023,380                     | 1,795,988                                       | 92,290   | 1,136,273                  | 228,152                                 | 18,736,016   | 14,027,288                         | 204,778                       | 911,620                          | 1,913,358              | 973,193                      |
| Motor vehicles and automotive equipment.....                             | 13,904                                 | 1,074,227                               | 799,873  | 10,804                             | 77,340                        | 92,501  | 9,088  | 143,616                    | 12,492                                  | 999,343  | 740,183                            | 67,583                        | 96,412                           | 7,890                  | 129,357                      |
| Drugs, chemicals, and allied products.....                               | 5,260                                  | 252,249                                 | 159,132  | 3,920                              | 11,476                        | 40,720  | 1,870  | 2,808                      | 4,322                                   | 248,432  | 155,766                            | 11,371                        | 42,610                           | 1,536                  | 19,622                       |
| Piece goods, notions, and apparel.....                                   | 11,330                                 | 465,081                                 | 271,025  | 5,237                              | 26,428                        | 91,344  | 2,879  | 35,748                     | 16,141                                  | 441,786  | 255,544                            | 4,513                         | 260,905                          | 2,558                  | 34,299                       |
| Groceries and related products.....                                      | 42,070                                 | 4,782,051                               | 4,002,074  | 41,173                             | 215,532                       | 249,350   | 15,525   | 97,104                     | 36,144                                  | 4,468,712  | 3,726,112                          | 190,902                       | 266,004                          | 13,642                 | 86,695                       |
| Farm products—raw materials.....   | 16,574                                 | 3,551,951                               | 3,245,839  | 24,992                             | 60,053                        | 60,761  | 4,428  | 156,324                    | 12,472                                  | 2,968,756  | 2,706,454                          | 47,551                        | 74,022                           | 3,111                  | 114,422                      |
| Electrical goods.....  | 5,873                                  | 380,535                                 | 248,245  | 4,182                              | 23,443                        | 51,877  | 2,113  | 57,439                     | 5,047                                   | 376,758  | 244,099                            | 23,255                        | 54,481                           | 1,867                  | 42,987                       |
| Hardware, and plumbing and heating equipment and supplies.....           | 5,277                                  | 363,577                                 | 233,363  | 4,748                              | 28,466                        | 54,700  | 2,721  | 37,709                     | 4,916                                   | 333,784  | 209,460                            | 25,318                        | 56,194                           | 2,362                  | 29,944                       |
| Lumber and construction materials.....                                   | 23,693                                 | 1,401,750                               | 920,792  | 19,836                             | 109,203                       | 184,399   | 11,514   | 126,169                    | 20,433                                  | 1,311,137  | 855,890                            | 96,503                        | 194,797                          | 9,470                  | 110,046                      |
| Wholesale trade, not elsewhere classified.....                           | 2,788                                  | 781,891                                 | 497,451  | 6,973                              | 40,924                        | 38,627  | 2,287  | 43,723                     | 5,547                                   | 740,696  | 607,659                            | 38,265                        | 39,317                           | 2,059                  | 41,796                       |
| Wholesale trade not allocable.....                                       | 6,421                                  | 636,163                                 | 497,451  | 6,389                              | 31,255                        | 49,241  | 954  | 17,909                     | 5,708                                   | 588,734  | 455,766                            | 27,595                        | 51,777                           | 843                    | 16,643                       |
| Retail trade.....  | 98,038                                 | 5,842,619                               | 4,131,283  | 91,027                             | 356,486                       | 599,111   | 35,456   | 378,719                    | 80,567                                  | 5,406,362  | 3,785,988                          | 316,112                       | 640,965                          | 28,699                 | 328,956                      |
| Building materials, hardware, and farm equipment.....                    | 37,174                                 | 900,079                                 | 507,263  | 15,285                             | 42,372                        | 282,927   | 3,375  | 21,005                     | 33,343                                  | 851,516  | 284,370                            | 41,080                        | 293,122                          | 3,116                  | 18,430                       |
| Building materials dealers.....  | 1,622,676                              | 85,489,751                              | 63,156,453   | 1,103,087                          | 7,020,257                     | 5,777,680                                       | 1,070,054                                      | 8,084,786                  | 1,240,449                               | 76,966,571   | 56,256,621                         | 6,154,979                     | 6,462,823                        | 890,098                | 7,022,174                    |
| Hardware stores.....   | 55,903                                 | 4,450,918                               | 3,387,643  | 60,600                             | 378,608                       | 277,744   | 43,901   | 1,104,554                  | 42,757                                  | 3,993,529  | 2,999,073                          | 334,696                       | 321,028                          | 34,793                 | 927,512                      |
| Farm equipment dealers.....  | 20,130                                 | 1,426,811                               | 1,044,909  | 24,832                             | 155,900                       | 113,437   | 13,806   | 180,901                    | 16,250                                  | 1,329,946  | 944,236                            | 21,405                        | 140,982                          | 16,166                 | 16,985                       |
| General merchandise stores.....  | 23,672                                 | 1,377,639                               | 943,210  | 18,797                             | 107,922                       | 126,552   | 19,500   | 371,663                    | 17,669                                  | 1,237,326  | 858,922                            | 98,013                        | 140,439                          | 16,166                 | 335,122                      |
| Mail order houses.....   | 12,101                                 | 1,686,478                               | 1,429,524  | 16,891                             | 115,186                       | 37,750  | 10,595   | 548,990                    | 8,438                                   | 1,426,257  | 1,195,915                          | 95,701                        | 55,497                           | 7,618                  | 429,405                      |
| General merchandise stores.....  | 310,381                                | 4,707,953                               | 3,289,489  | 94,386                             | 241,127                       | 478,661   | 109,494  | 564,046                    | 229,256                                 | 4,282,542  | 2,909,156                          | 207,598                       | 542,354                          | 74,214                 | 495,999                      |
| Automotive merchandising machine operators.....                          | 8,224                                  | 107,516                                 | 63,558   | 1,328                              | 7,928                         | 12,044  | 3,285  | 12,891                     | 3,962                                   | 96,708   | 50,582                             | 6,043                         | 14,884                           | 1,258                  | 9,444                        |
| Direct selling establishments.....                                       | 15,102                                 | 433,879                                 | 267,681  | 33,203                             | 25,826                        | 34,475  | 8,592  | 15,677                     | 8,813                                   | 367,496  | 222,321                            | 22,506                        | 40,752                           | 5,256                  | 13,964                       |
| Variety and other general merchandise stores.....                        | 238,458                                | 1,415,933                               | 812,710  | 28,108                             | 49,786                        | 250,480   | 53,686   | 33,204                     | 176,759                                 | 1,276,551  | 23,298                             | 41,128                        | 279,351                          | 30,520                 | 18,744                       |
| Food stores.....   | 48,597                                 | 2,752,625                               | 2,145,540  | 31,547                             | 157,787                       | 181,662   | 43,931   | 502,274                    | 39,722                                  | 2,487,787  | 1,914,440                          | 177,921                       | 207,367                          | 37,340                 | 453,847                      |
| Grocery stores.....  | 236,493                                | 17,221,888                              | 14,124,790   | 179,584                            | 928,551                       | 816,338   | 194,856  | 995,331                    | 188,473                                 | 15,423,097   | 12,531,262                         | 822,003                       | 911,534                          | 159,125                | 851,213                      |
| Meat and fish markets.....   | 177,243                                | 14,562,604                              | 12,214,655   | 138,774                            | 679,427                       | 591,369   | 138,344  | 15,938,883                 | 136,344                                 | 12,969,522   | 10,781,248                         | 600,371                       | 668,272                          | 127,783                | 801,436                      |
| Fruit stores and vegetable markets.....                                  | 15,150                                 | 1,123,870                               | 884,948  | 10,071                             | 70,362                        | 75,665  | 9,120  | 15,573                     | 13,365                                  | 1,050,901  | 821,694                            | 63,993                        | 79,173                           | 8,389                  | 13,966                       |
| Candy, nut, and confectionery stores.....                                | 10,299                                 | 286,901                                 | 215,013  | 4,003                              | 13,115                        | 17,526  | 5,496  | 4,120                      | 8,207                                   | 225,543  | 180,157                            | 11,207                        | 20,412                           | 3,669                  | 4,146                        |
| Retail bakeries.....   | 10,703                                 | 268,493                                 | 192,439  | 4,232                              | 14,945                        | 31,385  | 7,464  | 11,971                     | 9,741                                   | 254,251  | 182,266                            | 11,628                        | 34,669                           | 7,051                  | 10,279                       |
| Dairy products and other food stores.....                                | 10,523                                 | 481,406                                 | 248,704  | 13,206                             | 114,349                       | 64,652  | 6,921  | 9,214                      | 12,118                                  | 451,118  | 233,186                            | 102,923                       | 67,228                           | 5,578                  | 8,227                        |
| Automotive dealers.....  | 12,575                                 | 498,614                                 | 369,031  | 9,293                              | 36,353                        | 35,041  | 7,359  | 14,880                     | 9,422                                   | 441,762  | 332,711                            | 31,881                        | 43,780                           | 5,655                  | 13,162                       |
| Motor vehicle dealers.....   | 286,291                                | 27,693,182                              | 22,209,182   | 195,060                            | 1,880,272                     | 1,281,529                                       | 220,308  | 1,765,747                  | 228,632                                 | 24,990,942   | 19,366,723                         | 1,695,579                     | 1,414,942                        | 184,800                | 1,542,909                    |
| Tire, battery, and accessory dealers.....                                | 18,223                                 | 9,585,567                               | 5,754,567  | 28,757                             | 136,547                       | 188,350   | 30,271   | 1,843,475                  | 30,271                                  | 5,843,475  | 4,962,440                          | 277,102                       | 229,911                          | 20,733                 | 605,498                      |
| Gasoline service stations.....   | 209,268                                | 17,543,276                              | 14,153,574   | 150,372                            | 1,351,941                     | 1,131,382                                       | 15,045   | 1,209,785                  | 13,921                                  | 1,209,785  | 813,720                            | 115,563                       | 121,456                          | 11,895                 | 209,985                      |
| Other automotive dealers.....  | 17,546                                 | 1,266,737                               | 1,026,606  | 14,689                             | 67,657                        | 62,401  | 12,579   | 554,039                    | 173,094                                 | 16,638,392   | 13,015,517                         | 1,234,388                     | 985,026                          | 143,248                | 501,077                      |
| Apparel and accessory stores.....  | 57,697                                 | 3,188,590                               | 2,125,606  | 32,372                             | 294,113                       | 318,615   | 46,846   | 764,403                    | 11,346                                  | 1,299,290  | 1,044,846                          | 56,989                        | 78,549                           | 8,924                  | 226,349                      |
| Women's ready-to-wear and accessory stores, and fur shops.....           | 24,635                                 | 1,121,205                               | 752,835  | 10,777                             | 102,278                       | 98,693  | 19,148   | 223,503                    | 27,477                                  | 1,044,523  | 666,660                            | 269,206                       | 351,025                          | 37,279                 | 678,986                      |
| Other apparel and accessory stores.....                                  | 33,062                                 | 2,067,385                               | 1,372,771  | 21,595                             | 191,835                       | 220,122   | 27,698   | 540,900                    | 15,477                                  | 1,934,730  | 1,265,009                          | 91,658                        | 112,267                          | 14,604                 | 190,896                      |
|  |  |   |  |                                    |                               |   |  |                            |   |  |                                    |                               |                                  |                        | 488,690                      |

Footnote at end of table.



## PROPRIETORSHIPS

Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

| Industry   | Businesses with and without net profit |                                      |   |                                   |                            |   |                        |                           |                      |                                      | Businesses with net profit                      |                                   |                            |                               |                        |                           |
|--|--|--------------------------------------|---|-----------------------------------|----------------------------|---|------------------------|---------------------------|----------------------|--------------------------------------|---|-----------------------------------|----------------------------|-------------------------------|------------------------|---------------------------|
|  | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Less loss) (Thousand dollars) | Inventory, end-of-year |                           | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year |                           |
|  |  |                                      |   |                                   |                            |   | Number of businesses   | Amount (Thousand dollars) |                      |                                      |   |                                   |                            |                               | Number of businesses   | Amount (Thousand dollars) |
| Wholesale and retail trade—Continued   | (1)                                    | (2)                                  | (3)   | (4)                               | (5)                        | (6)                                       | (7)                    | (8)                       | (9)                  | (10)                                 | (11)  | (12)                              | (13)                       | (14)                          | (15)                   | (16)                      |
| Retail trade—Continued   |  |                                      |   |                                   |                            |   |                        |                           |                      |                                      |   |                                   |                            |                               |                        |                           |
| Furniture, home furnishings, and equipment stores.....   | 79,454                                 | 4,573,290                            | 3,134,333                                       | 66,110                            | 469,243                    | 380,139                                   | 56,205                 | 751,936                   | 60,887               | 4,154,552                            | 2,824,575                                       | 57,544                            | 411,223                    | 423,306                       | 45,329                 | 661,817                   |
| Furniture stores.....  | 24,919                                 | 1,636,439                            | 1,097,166                                       | 23,895                            | 186,978                    | 131,727                                   | 15,434                 | 305,313                   | 18,486               | 1,488,051                            | 989,367   | 21,361                            | 163,302                    | 148,288                       | 12,807                 | 265,571                   |
| Home furnishings and equipment stores, except appliances.....  | 16,647                                 | 757,895                              | 501,879   | 12,346                            | 93,504                     | 76,966                                    | 11,173                 | 87,765                    | 13,352               | 682,918                              | 444,963   | 10,129                            | 78,427                     | 83,905                        | 9,688                  | 75,064                    |
| Household appliances, radio, TV, and music stores.....   | 37,988                                 | 2,179,156                            | 1,535,088                                       | 29,869                            | 188,761                    | 171,446                                   | 29,598                 | 358,858                   | 29,049               | 1,993,583                            | 1,390,245                                       | 26,054                            | 169,494                    | 191,113                       | 23,034                 | 321,176                   |
| Eating and drinking places.....  | 294,459                                | 10,509,271                           | 5,629,940                                       | 271,802                           | 1,741,895                  | 943,703                                   | 188,364                | 223,917                   | 223,087              | 8,978,625                            | 4,823,798                                       | 220,316                           | 1,449,461                  | 1,081,535                     | 153,115                | 185,316                   |
| Eating places.....   | 192,801                                | 7,105,635                            | 3,817,999                                       | 188,013                           | 1,367,262                  | 609,704                                   | 107,138                | 107,138                   | 143,252              | 6,137,917                            | 3,223,206                                       | 152,444                           | 1,133,395                  | 707,031                       | 87,273                 | 89,618                    |
| Drinking places.....   | 101,658                                | 3,403,636                            | 1,812,741                                       | 83,784                            | 374,263                    | 333,999                                   | 80,623                 | 115,616                   | 79,835               | 2,840,708                            | 1,600,592                                       | 67,872                            | 316,066                    | 374,504                       | 65,842                 | 95,698                    |
| Drug and proprietary stores.....   | 27,407                                 | 2,944,666                            | 1,997,461                                       | 33,208                            | 307,735                    | 332,108                                   | 24,603                 | 523,012                   | 28,896               | 2,836,332                            | 1,910,347                                       | 31,259                            | 291,224                    | 345,645                       | 28,992                 | 495,904                   |
| Liquor stores.....   | 26,321                                 | 2,479,622                            | 2,007,140                                       | 21,762                            | 109,357                    | 156,455                                   | 33,407                 | 256,911                   | 21,998               | 2,828,820                            | 1,834,707                                       | 19,462                            | 94,410                     | 168,501                       | 19,631                 | 222,991                   |
| Antique and secondhand stores.....   | 35,886                                 | 552,651                              | 334,367   | 11,490                            | 31,901                     | 26,168                                    | 14,923                 | 22,352                    | 466,248              | 284,792                              | 7,648   | 30,467                            | 72,053                     | 15,892                        | 102,940                |                           |
| Sporting goods stores and bicycle shops  | 16,943                                 | 670,652                              | 465,338   | 11,698                            | 50,260                     | 64,372                                    | 13,080                 | 138,062                   | 13,024               | 618,421                              | 428,472   | 8,567                             | 45,456                     | 73,131                        | 10,483                 | 122,905                   |
| Jewelry stores.....  | 17,440                                 | 637,735                              | 379,176   | 7,602                             | 58,312                     | 100,377                                   | 15,418                 | 247,103                   | 14,852               | 595,369                              | 350,608   | 6,549                             | 52,054                     | 104,858                       | 13,741                 | 229,023                   |
| Fuel and ice dealers.....  | 15,779                                 | 663,093                              | 455,926   | 20,275                            | 54,422                     | 68,188                                    | 5,676                  | 27,210                    | 12,556               | 593,223                              | 406,920   | 17,061                            | 40,604                     | 72,745                        | 4,598                  | 21,748                    |
| Florists.....  | 23,200                                 | 736,934                              | 410,436   | 18,029                            | 100,301                    | 77,600                                    | 12,922                 | 29,608                    | 17,574               | 681,243                              | 365,920   | 15,493                            | 87,742                     | 83,617                        | 11,321                 | 27,109                    |
| Cigar stores and stands.....   | 1,902                                  | 91,750                               | 72,352  | 4,236                             | 4,147                      | 8,055                                     | 1,827                  | 5,524                     | 1,513                | 79,887                               | 61,285  | 390                               | 4,103                      | 8,520                         | 1,438                  | 4,417                     |
| Newsstands.....  | 4,347                                  | 152,898                              | 115,039   | 1,236                             | 6,922                      | 15,683                                    | 1,170                  | 8,211                     | 3,999                | 149,085                              | 114,737   | 1,235                             | 6,872                      | 15,831                        | 1,160                  | 8,195                     |
| Retail trade, not elsewhere classified.....  | 114,535                                | 3,932,316                            | 2,666,030                                       | 71,278                            | 326,164                    | 358,828                                   | 75,126                 | 490,756                   | 77,671               | 3,489,700                            | 2,336,458                                       | 57,533                            | 277,484                    | 415,697                       | 52,536                 | 401,229                   |
| Retail trade not allocable.....  | 19,238                                 | 507,521                              | 332,005   | 11,172                            | 36,927                     | 48,366                                    | 10,786                 | 48,512                    | 14,128               | 465,703                              | 315,359   | 8,980                             | 34,797                     | 56,521                        | 7,551                  | 32,361                    |
| Wholesale and retail trade not allocable.....  | 18,572                                 | 964,363                              | 716,345   | 14,563                            | 80,992                     | 70,741                                    | 9,399                  | 104,014                   | 12,946               | 860,050                              | 629,823   | 12,204                            | 72,704                     | 82,836                        | 6,696                  | 88,549                    |
| Finance, insurance, and real estate.....   | 515,872                                | 7,759,614                            | 1,951,035                                       | 275,527                           | 479,761                    | 2,501,210                                 | 5,020                  | 183,646                   | 415,438              | 6,795,800                            | 1,413,912                                       | 193,674                           | 410,945                    | 2,749,237                     | 3,461                  | 104,437                   |
| Finance.....   | 31,586                                 | 965,488                              | 564,916   | 11,246                            | 32,493                     | 168,675                                   | 482                    | 15,038                    | 21,927               | 624,317                              | 249,589   | 8,999                             | 26,180                     | 211,782                       | 310                    | 8,909                     |
| Banking.....   | 656                                    | 29,990                               | 15,761  | 419                               | 2,243                      | 3,838                                     | (*)                    | (*)                       | 575                  | 62,833                               | 14,634  | 174                               | 1,465                      | 4,270                         | (*)                    | (*)                       |
| Credit agencies other than banks.....  | 4,886                                  | 89,669                               | 12,850  | 2,669                             | 8,487                      | 19,442                                    | (*)                    | (*)                       | 3,545                | 84,439                               | 12,191  | 2,327                             | 7,517                      | 30,924                        | (*)                    | (*)                       |
| Security and commodity brokers, dealers, exchanges, and services.....                                | 26,044                                 | 845,829                              | 536,305   | 8,158                             | 21,763                     | 145,395                                   | 356                    | 12,667                    | 17,807               | 513,065                              | 222,764   | 6,478                             | 17,198                     | 176,588                       | 263                    | 7,359                     |
| Security brokers, dealers, and flotation companies.....  | 19,560                                 | 695,055                              | 466,709   | 6,166                             | 15,645                     | 105,031                                   | 351                    | 11,992                    | 13,232               | 431,781                              | 208,862   | 4,928                             | 12,176                     | 127,421                       | 260                    | 6,966                     |
| Commodity contracts brokers, and dealers, security and commodity exchanges, and allied services..... | 6,484                                  | 150,774                              | 69,596  | 1,992                             | 6,118                      | 40,364                                    | (*)                    | (*)                       | 4,575                | 91,284                               | 13,902  | 1,570                             | 5,022                      | 49,167                        | (*)                    | (*)                       |
| Insurance agents, brokers, and service.....  | 179,125                                | 2,553,975                            | 362,594   | 59,189                            | 207,165                    | 1,121,254                                 | (*)                    | (*)                       | 159,804              | 2,498,249                            | 342,137   | 55,234                            | 156,669                    | 1,150,423                     | (*)                    | (*)                       |
| Real estate.....   | 305,161                                | 4,240,151                            | 1,023,525                                       | 205,092                           | 240,103                    | 1,211,281                                 | 4,214                  | 143,432                   | 233,707              | 3,673,234                            | 822,186   | 129,441                           | 188,096                    | 1,387,032                     | 2,880                  | 95,461                    |
| Lessors of real property other than buildings.....   | 18,213                                 | 437,195                              | 61,956  | 8,811                             | 26,938                     | 5,797                                     | (*)                    | (*)                       | 10,324               | 264,741                              | 46,689  | 39,135                            | 15,110                     | 34,335                        | (*)                    | (*)                       |
| Buildings.....   | 19,669                                 | 41,393                               | 7,941   | 6,661                             | 1,053                      | 8,206                                     | (*)                    | (*)                       | 10,908               | 34,302                               | 7,423   | 2,998                             | 825                        | 14,716                        | (*)                    | (*)                       |
| Agents, brokers, and managers.....   | 216,613                                | 2,261,789                            | 164,749   | 83,084                            | 87,935                     | 935,914                                   | 1,690                  | 18,345                    | 17,151               | 2,099,793                            | 136,458   | 63,791                            | 70,925                     | 1,010,698                     | 756                    | 11,636                    |
| Title abstract companies.....  | 2,706                                  | 33,003                               | 3,430   | 6,282                             | 14,639                     | 16,629                                    | (*)                    | (*)                       | 2,706                | 33,003                               | 3,430   | 675                               | 6,282                      | 14,659                        | (*)                    | (*)                       |
| Subdividers and developers.....  | 6,410                                  | 209,920                              | 131,580   | 6,312                             | 10,080                     | 15,551                                    | 327                    | 20,771                    | 3,987                | 146,982                              | 87,847  | 2,820                             | 7,267                      | 31,543                        | 297                    | 18,453                    |
| Operative builders.....  | 6,006                                  | 706,129                              | 575,144   | 9,472                             | 58,861                     | 41,474                                    | 1,204                  | 74,157                    | 5,039                | 587,801                              | 469,232   | 7,768                             | 44,534                     | 53,322                        | 860                    | 45,840                    |
| Combinations of real estate, in- surance, loans, and law offices.....                                | 35,544                                 | 550,722                              | 78,925  | 17,077                            | 48,954                     | 189,710                                   | (*)                    | (*)                       | 28,592               | 506,642                              | 71,107  | 12,254                            | 43,153                     | 207,789                       | (*)                    | (*)                       |
| Services.....  | 2,390,247                              | 36,547,905                           | 6,642,851                                       | 1,385,763                         | 5,850,540                  | 13,645,498                                | 267,380                | 459,237                   | 1,996,989            | 34,457,434                           | 5,990,124                                       | 1,267,937                         | 5,323,621                  | 14,307,462                    | 216,943                | 386,700                   |
| Hotels, rooming houses, camps, and other lodging places.....   | 110,064                                | 1,711,001                            | 308,961   | 254,501                           | 224,504                    | 138,078                                   | 9,016                  | 12,558                    | 67,703               | 1,313,722                            | 220,670   | 164,960                           | 193,160                    | 246,947                       | 5,935                  | 8,533                     |
| Hotels.....  | 291,104                                | 92,575                               | 92,575  | 22,618                            | 67,686                     | 11,104                                    | 1,611                  | 3,621                     | 5,371                | 228,330                              | 79,932  | 13,353                            | 50,388                     | 29,150                        | 1,422                  | 3,218                     |
| Tourist courts and motels.....   | 40,910                                 | 872,449                              | 114,548   | 141,289                           | 115,271                    | 81,914                                    | 3,421                  | 3,584                     | 24,387               | 675,151                              | 79,169  | 43,260                            | 84,708                     | 350,176                       | 2,154                  | 2,531                     |
| Trailer parks and camps.....   | 31,885                                 | 385,012                              | 75,620  | 69,725                            | 279,107                    | 31,296                                    | 3,883                  | 5,265                     | 19,923               | 13,921                               | 43,213  | 93,662                            | 130,151                    | 130,151                       | 2,281                  | 2,758                     |
| Other lodging places.....  | 26,207                                 | 162,436                              | 26,218  | 20,869                            | 10,791                     | 23,764                                    | (*)                    | (*)                       | 18,022               | 131,144                              | 20,356  | 14,735                            | 6,225                      | 32,266                        | (*)                    | (*)                       |
| Personal services.....   | 550,469                                | 5,707,238                            | 1,326,638                                       | 296,964                           | 1,268,179                  | 1,544,687                                 | 93,945                 | 84,619                    | 484,375              | 5,401,119                            | 1,230,796                                       | 250,604                           | 1,188,473                  | 1,610,378                     | 82,621                 | 78,501                    |
| Cooperated laundries and dry cleaning.....   | 31,528                                 | 450,295                              | 64,409  | 69,802                            | 44,082                     | 73,809                                    | 3,143                  | 1,117                     | 20,358               | 379,297                              | 52,366  | 51,257                            | 34,635                     | 90,229                        | 2,116                  | 577                       |
| Other laundries and dry cleaning plants.....   | 55,322                                 | 1,276,403                            | 349,291   | 70,773                            | 381,082                    | 220,631                                   | 4,818                  | 5,218                     | 49,374               | 1,182,699                            | 324,881   | 61,648                            | 349,643                    | 279,868                       | 4,462                  | 6,885                     |
| Photographic studios.....  | 25,253                                 | 407,764                              | 156,724   | 23,271                            | 128,781                    | 82,219                                    | 7,867                  | 10,197                    | 23,908               | 382,730                              | 145,359   | 17,155                            | 42,442                     | 57,613                        | 5,419                  | 5,284                     |
| Beauty shops.....  | 206,575                                | 1,497,353                            | 390,330   | 66,527                            | 480,243                    | 48,243                                    | 4,844                  | 16,083                    | 184,260              | 1,342,895                            | 316,998   | 17,155                            | 445,379                    | 422,903                       | 4,293                  | 12,860                    |
| Barber shops.....  | 121,392                                | 858,488                              | 84,082  | 15,714                            | 201,285                    | 421,686                                   | 5,445                  | 504                       | 117,876              | 835,316                              | 69,622  | 13,435                            | 200,018                    | 422,903                       | 5,278                  | 432                       |
| Shoe repair shops, shoe shine parlors, and hat cleaning shops.....                                   | 19,335                                 | 199,856                              | 71,033  | 4,491                             | 26,611                     | 68,796                                    | 13,703                 | 19,160                    | 17,747               | 197,144                              | 69,622  | 3,981                             | 26,555                     | 70,368                        | 12,864                 | 18,563                    |

Footnotes at end of table.



Table 2.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY.—Continued

| Industry   | Businesses with and without net profit |                                      |   |                                   |                            |   |                        |                           |                      |                           | Businesses with net profit           |   |                                   |                            |                               |                        |                           |
|--|--|--------------------------------------|---|-----------------------------------|----------------------------|---|------------------------|---------------------------|----------------------|---------------------------|--------------------------------------|---|-----------------------------------|----------------------------|-------------------------------|------------------------|---------------------------|
|  | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year |                           | Number of businesses | Amount (Thousand dollars) | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year |                           |
|  |  |                                      |   |                                   |                            |   | Number of businesses   | Amount (Thousand dollars) |                      |                           |                                      |   |                                   |                            |                               | Number of businesses   | Amount (Thousand dollars) |
| Services—Continued   | (1)                                    | (2)                                  | (3)   | (4)                               | (5)                        | (6)                                       | (7)                    | (8)                       | (9)                  | (10)                      | (11)                                 | (12)  | (13)                              | (14)                       | (15)                          | (16)                   |                           |
| Personal services—Continued                                      |  |                                      |   |                                   |                            |   |                        |                           |                      |                           |                                      |   |                                   |                            |                               |                        |                           |
| Funeral service and crematories.....                             | 13,544                                 | 638,028                              | 200,596   | 48,359                            | 60,892                     | 150,280                                   | 8,016                  | 28,552                    | 12,258               | 624,892                   | 196,331                              | 45,738  | 60,583                            | 152,599                    | 7,983                         | 28,473                 |                           |
| Garment pressing, alteration, and repair.....                    | 11,951                                 | 96,766                               | 26,189  | 2,007                             | 14,377                     | 23,886                                    | (*)                    | (*)                       | 9,758                | 86,218                    | 21,352                               | 1,745   | 13,703                            | 25,737                     | (*)                           | (*)                    |                           |
| Other personal services.....                                     | 55,469                                 | 147,284                              | 23,684  | 6,350                             | 15,806                     | 62,975                                    | 1,298                  | 2,180                     | 48,676               | 139,928                   | 21,170                               | 5,378   | 15,345                            | 65,976                     | (*)                           | (*)                    |                           |
| Business services.....   | 304,613                                | 3,242,507                            | 824,634   | 137,328                           | 609,463                    | 931,062                                   | 14,510                 | 27,697                    | 251,978              | 2,999,254                 | 737,555                              | 97,506  | 532,768                           | 1,023,472                  | 12,098                        | 23,818                 |                           |
| Advertising.....   | 17,771                                 | 437,347                              | 139,915   | 7,871                             | 32,574                     | 80,887                                    | 58                     | 1,315                     | 15,118               | 425,432                   | 195,202                              | 5,159   | 31,622                            | 86,844                     | 506                           | 1,215                  |                           |
| Services to buildings.....                                       | 55,111                                 | 702,286                              | 120,438   | 16,692                            | 136,194                    | 240,990                                   | 1,924                  | 2,986                     | 49,952               | 421,875                   | 111,568                              | 14,904  | 123,885                           | 324,363                    | 1,924                         | 2,986                  |                           |
| Consulting services.....   | 72,164                                 | 703,287                              | 126,384   | 18,010                            | 72,517                     | 292,158                                   | 2,501                  | 5,438                     | 56,565               | 1,436,484                 | 330,083                              | 65,262  | 317,521                           | 468,182                    | 8,035                         | 16,622                 |                           |
| Other business services.....                                     | 159,567                                | 1,639,387                            | 377,897   | 94,755                            | 369,183                    | 417,327                                   | 9,727                  | 17,958                    | 130,343              | 1,486,483                 | 330,083                              | 65,262  | 317,521                           | 468,182                    | 8,035                         | 16,622                 |                           |
| Automobile parking, repair, and services                         | 148,621                                | 3,132,921                            | 1,573,117                                       | 122,027                           | 570,332                    | 468,513                                   | 46,864                 | 142,511                   | 120,404              | 2,896,904                 | 1,437,399                            | 96,225  | 516,157                           | 510,446                    | 40,655                        | 123,445                |                           |
| Automobile parking.....  | 5,458                                  | 95,511                               | 10,314  | 2,400                             | 17,262                     | 12,292                                    | (*)                    | (*)                       | 4,340                | 86,627                    | 9,067                                | 1,285   | 12,641                            | 18,215                     | (*)                           | (*)                    |                           |
| Top and body repair shops.....                                   | 17,427                                 | 694,384                              | 387,984   | 15,049                            | 166,994                    | 104,225                                   | 8,568                  | 15,422                    | 23,374               | 646,296                   | 355,209                              | 13,469  | 153,145                           | 107,651                    | 7,933                         | 13,966                 |                           |
| General repair shops.....  | 76,406                                 | 1,711,344                            | 982,063   | 46,958                            | 287,424                    | 247,133                                   | 31,619                 | 96,235                    | 63,879               | 1,591,845                 | 896,014                              | 41,552  | 262,813                           | 261,902                    | 27,047                        | 81,593                 |                           |
| Tire, paint, and other repair shops.....                         | 13,541                                 | 282,276                              | 136,799   | 9,283                             | 43,904                     | 54,895                                    | 4,950                  | 15,717                    | 11,281               | 273,151                   | 129,704                              | 8,170   | 42,981                            | 57,229                     | 4,202                         | 13,006                 |                           |
| Other automobile services, except repair.....                    | 25,789                                 | 349,406                              | 55,997  | 48,337                            | 54,748                     | 49,968                                    | 1,301                  | 11,259                    | 17,530               | 298,985                   | 47,405                               | 31,749  | 44,577                            | 65,449                     | 1,048                         | 11,002                 |                           |
| Repair services, except automobile.....                          | 188,198                                | 1,939,734                            | 840,102   | 75,820                            | 272,902                    | 469,341                                   | 65,777                 | 115,337                   | 149,538              | 1,792,759                 | 748,313                              | 63,845  | 240,459                           | 495,404                    | 50,477                        | 97,015                 |                           |
| Radio and TV repair shops.....                                   | 40,286                                 | 334,643                              | 162,253   | 13,051                            | 39,803                     | 67,267                                    | 21,638                 | 27,223                    | 28,222               | 297,722                   | 138,527                              | 10,186  | 30,827                            | 74,247                     | 14,506                        | 21,594                 |                           |
| Electrical repair shops, except radio and TV.....                | 24,573                                 | 302,010                              | 131,435   | 10,982                            | 32,270                     | 75,360                                    | 10,553                 | 13,652                    | 20,628               | 285,584                   | 121,080                              | 9,657   | 29,210                            | 79,022                     | 8,293                         | 11,495                 |                           |
| Refrigeratory and furniture repair.....                          | 22,161                                 | 271,472                              | 124,192   | 8,558                             | 55,791                     | 54,210                                    | 5,302                  | 7,006                     | 17,887               | 252,133                   | 112,680                              | 6,996   | 52,110                            | 57,011                     | 3,881                         | 5,885                  |                           |
| Other repair services, except automobile.....                    | 101,178                                | 1,031,609                            | 422,222   | 43,229                            | 145,038                    | 272,504                                   | 28,284                 | 67,456                    | 82,801               | 957,320                   | 376,026                              | 37,006  | 128,312                           | 285,124                    | 23,797                        | 38,041                 |                           |
| Motion pictures.....   | 9,580                                  | 244,901                              | 72,546  | 11,526                            | 32,882                     | 34,797                                    | 1,618                  | 2,975                     | 6,162                | 199,548                   | 62,046                               | 7,821   | 23,903                            | 45,327                     | 1,310                         | 2,822                  |                           |
| Production, distribution, and related services.....              | 6,065                                  | 99,801                               | 26,528  | 4,768                             | 8,663                      | 21,639                                    | 605                    | 2,878                     | 3,844                | 89,979                    | 25,800                               | 3,502   | 7,538                             | 28,061                     | (*)                           | (*)                    |                           |
| Theaters.....  | 3,515                                  | 145,100                              | 46,018  | 6,758                             | 24,219                     | 13,158                                    | (*)                    | (*)                       | 2,318                | 109,569                   | 36,246                               | 4,319   | 16,365                            | 17,266                     | (*)                           | (*)                    |                           |
| Amusement and recreation services, except motion pictures.....   | 148,113                                | 1,473,914                            | 324,336   | 125,187                           | 225,280                    | 161,133                                   | 13,363                 | 36,401                    | 95,860               | 1,202,414                 | 260,857                              | 69,842  | 158,168                           | 327,081                    | 8,330                         | 24,296                 |                           |
| Theatrical producers, bands, orches- tras, and entertainers..... | 54,984                                 | 369,135                              | 36,263  | 14,458                            | 65,785                     | 103,009                                   | (*)                    | (*)                       | 43,908               | 325,760                   | 33,218                               | 10,316  | 50,110                            | 122,180                    | (*)                           | (*)                    |                           |
| Bowling alleys, and billiard and pool parlors.....               | 10,260                                 | 199,340                              | 64,269  | 15,745                            | 37,291                     | 25,492                                    | 3,967                  | 1,789                     | 6,934                | 149,686                   | 48,971                               | 8,754   | 24,509                            | 31,018                     | 2,568                         | 1,111                  |                           |
| Other amusement and recreation services.....                     | 82,869                                 | 905,439                              | 223,804   | 94,986                            | 122,204                    | 32,632                                    | 8,626                  | 34,263                    | 45,018               | 726,968                   | 178,668                              | 50,772  | 83,549                            | 173,883                    | 5,496                         | 22,887                 |                           |
| Medical and health services.....                                 | 410,294                                | 13,060,548                           | 869,423   | 380,294                           | 1,715,992                  | 7,172,225                                 | 10,324                 | 13,589                    | 388,192              | 12,849,389                | 832,547                              | 359,730   | 1,637,020                         | 7,209,025                  | 9,210                         | 13,243                 |                           |
| Offices of physicians and surgeons.....                          | 154,799                                | 7,260,419                            | 217,752   | 195,410                           | 837,315                    | 4,443,657                                 | 1,626                  | 1,414                     | 147,030              | 7,232,758                 | 215,685                              | 189,506   | 830,592                           | 4,460,465                  | 1,561                         | 1,360                  |                           |
| Offices of dentists and dental surgeons.....                     | 85,034                                 | 3,407,749                            | 291,949   | 100,355                           | 469,277                    | 1,743,327                                 | 1,207                  | 382                       | 81,928               | 3,397,917                 | 289,640                              | 97,077  | 467,719                           | 1,747,193                  | 1,207                         | 382                    |                           |
| Offices of osteopathic physicians.....                           | 6,469                                  | 245,490                              | 15,280  | 8,696                             | 24,239                     | 145,297                                   | (*)                    | (*)                       | 6,300                | 245,214                   | 15,280                               | 8,696   | 24,239                            | 145,401                    | (*)                           | (*)                    |                           |
| Offices of chiropractors.....                                    | 18,144                                 | 248,307                              | 10,444  | 14,971                            | 13,615                     | 134,603                                   | (*)                    | (*)                       | 16,122               | 243,254                   | 10,154                               | 14,313  | 13,279                            | 136,232                    | (*)                           | (*)                    |                           |
| Hospitals.....   | 352                                    | 69,342                               | 16,594  | 2,776                             | 30,393                     | 2,385                                     | (*)                    | (*)                       | 202                  | 38,642                    | 8,008                                | 867   | 16,812                            | 4,269                      | (*)                           | (*)                    |                           |
| Medical laboratories.....  | 2,411                                  | 77,061                               | 14,305  | 2,160                             | 15,661                     | 24,310                                    | (*)                    | (*)                       | 2,062                | 71,928                    | 11,920                               | 2,113   | 13,888                            | 24,721                     | (*)                           | (*)                    |                           |
| Dental laboratories.....   | 7,175                                  | 157,890                              | 51,864  | 4,222                             | 35,347                     | 54,779                                    | 2,065                  | 4,215                     | 6,379                | 152,466                   | 49,031                               | 3,565   | 34,350                            | 53,102                     | 1,393                         | 4,021                  |                           |
| Sanatoria, and convalescent and rest homes.....                  | 18,604                                 | 582,796                              | 99,522  | 29,887                            | 222,019                    | 65,028                                    | 386                    | 164                       | 14,851               | 466,110                   | 82,228                               | 23,172  | 168,516                           | 73,721                     | 368                           | 143                    |                           |
| Registered and practical nurses.....                             | 89,081                                 | 324,105                              | 7,718   | 3,059                             | 21,357                     | 272,711                                   | (*)                    | (*)                       | 87,727               | 323,093                   | 7,718                                | 2,885   | 13,357                            | 272,930                    | (*)                           | (*)                    |                           |
| Other medical services.....                                      | 28,225                                 | 687,389                              | 147,995   | 18,758                            | 66,966                     | 285,548                                   | 3,385                  | 6,421                     | 25,581               | 678,006                   | 146,883                              | 17,428  | 65,868                            | 288,991                    | 3,384                         | 6,418                  |                           |
| Legal services.....  | 125,497                                | 2,626,833                            | 92,486  | 64,968                            | 309,459                    | 1,407,632                                 | (*)                    | (*)                       | 111,671              | 2,573,839                 | 85,466                               | 60,019  | 297,085                           | 1,430,531                  | (*)                           | (*)                    |                           |
| Educational services.....  | 94,852                                 | 403,356                              | 41,081  | 26,843                            | 72,997                     | 129,037                                   | 2,707                  | 2,320                     | 82,695               | 371,111                   | 32,548                               | 20,959  | 64,202                            | 143,718                    | 1,765                         | 1,568                  |                           |
| Engineering services.....  | 41,820                                 | 726,289                              | 157,371   | 18,983                            | 211,068                    | 234,002                                   | 1,385                  | 6,495                     | 35,042               | 690,760                   | 148,259                              | 16,933  | 193,523                           | 245,419                    | 859                           | 4,577                  |                           |
| Architectural services.....                                      | 18,439                                 | 484,510                              | 76,689  | 8,859                             | 110,882                    | 136,023                                   | (*)                    | (*)                       | 14,241               | 456,790                   | 72,586                               | 7,159   | 98,133                            | 145,224                    | (*)                           | (*)                    |                           |
| Certified public accountants.....                                | 17,833                                 | 349,974                              | 6,174   | 10,415                            | 77,814                     | 170,791                                   | (*)                    | (*)                       | 15,671               | 349,219                   | 6,171                                | 10,072  | 77,664                            | 172,670                    | (*)                           | (*)                    |                           |
| Other accounting, auditing, and book-keeping services.....       | 102,360                                | 631,640                              | 18,655  | 27,358                            | 103,572                    | 299,858                                   | (*)                    | (*)                       | 91,933               | 606,420                   | 16,334                               | 24,477  | 95,268                            | 307,373                    | (*)                           | (*)                    |                           |
| Other services.....  | 119,494                                | 812,539                              | 110,648   | 24,690                            | 45,509                     | 348,319                                   | 6,347                  | 14,439                    | 81,322               | 754,146                   | 98,157                               | 17,785  | 42,638                            | 394,447                    | 2,423                         | 8,609                  |                           |
| Nature of business not allocable.....                            | 25,139                                 | 148,252                              | 53,630  | 6,132                             | 8,930                      | 38,864                                    | 1,992                  | 4,228                     | 17,340               | 117,206                   | 29,224                               | 4,428   | 6,664                             | 50,748                     | 1,157                         | 3,091                  |                           |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.2 — INCOME STATEMENT FOR SELECTED INDUSTRIES

| Item  | All industries | Farms      |                  |                                      |                 |                        |             |                         |  |         |           | Agriculture, forestry, and fisheries |           |           |           |        | Contract construction |     |     |     |
|---|----------------|------------|------------------|--------------------------------------|-----------------|------------------------|-------------|-------------------------|--|---------|-----------|--------------------------------------|-----------|-----------|-----------|--------|-----------------------|-----|-----|-----|
|   |                | Total      | Field crop farms | Fruit, tree nut, and vegetable farms | Livestock farms | Animal specialty farms | Other farma | Horticul-tural services | Other agriculture, forestry, and fisheries | Mining  | Total     | General contractors                  |           |           |           |        |                       |     |     |     |
|   |                |            |                  |                                      |                 |                        |             |                         |  |         |           | (1)                                  | (2)       | (3)       | (4)       | (5)    | (6)                   | (7) | (8) | (9) |
| NUMBER OF BUSINESSES                        |                |            |                  |                                      |                 |                        |             |                         |  |         |           |                                      |           |           |           |        |                       |     |     |     |
| Businesses with and without net profit..... | 9,211,613      | 3,205,683  | 3,042,564        | 3,042,564                            | 1,200,523       | 1,399,942              | 1,470,833   | 57,303                  | 173,963                                    | 51,492  | 43,488    | 663,301                              | 105,938   | 17,602    | 13,531    |        |                       |     |     |     |
| Businesses with net profit.....             | 6,856,896      | 1,968,988  | 1,850,058        | 1,850,058                            | 824,546         | 75,662                 | 879,850     | 11,114                  | 58,886                                     | 44,834  | 22,759    | 596,502                              | 103,826   |           |           |        |                       |     |     |     |
| BUSINESSES WITH AND WITHOUT NET PROFIT      |                |            |                  |                                      |                 |                        |             |                         |  |         |           |                                      |           |           |           |        |                       |     |     |     |
| Business receipts.....                      | 222,105,222    | 37,361,795 | 35,017,457       | 35,017,457                           | 10,980,912      | 1,907,282              | 21,143,282  | 215,539                 | 770,442                                    | 565,197 | 1,779,241 | 19,333,780                           | 8,169,018 | 7,118,354 | 1,050,664 |        |                       |     |     |     |
| Business deductions, total.....             | 190,234,687    | 33,816,667 | 31,892,608       | 31,892,608                           | 9,275,865       | 1,770,911              | 19,711,386  | 318,557                 | 815,889                                    | 419,690 | 1,293,841 | 16,447,213                           | 7,480,661 | 6,520,535 | 960,126   |        |                       |     |     |     |
| Cost of sales and operations, total.....    | 127,206,770    | 21,234,737 | 21,234,737       | 21,234,737                           | 5,092,750       | 1,210,308              | 14,191,588  | 218,278                 | 521,811                                    | 196,118 | 666,652   | 11,783,574                           | 5,993,535 | 5,443,534 | 552,001   |        |                       |     |     |     |
| Inventory, beginning-of-year.....           | 11,404,977     | 1,096,389  | 1,069,618        | 1,069,618                            | 155,288         | 14,714                 | 846,706     | 7,314                   | 45,596                                     | 3,193   | 527,901   | 301,869                              | 293,381   | 293,381   | 8,488     |        |                       |     |     |     |
| Merchandise purchased.....                  | 91,643,823     | 6,128,762  | 6,128,762        | 6,128,762                            | 369,960         | 4,089                  | 5,197,849   | 21,809                  | 64,928                                     | 64,928  | 407,149   | 3,542,456                            | 1,307,567 | 1,307,783 | 116,784   |        |                       |     |     |     |
| Cost of labor.....                          | 7,728,198      | 2,468,167  | 2,468,167        | 2,468,167                            | 782,088         | 460,065                | 879,989     | 34,147                  | 131,312                                    | 77,198  | 1,080,824 | 947,527                              | 1,080,824 | 947,527   | 133,297   |        |                       |     |     |     |
| Material and supplies.....                  | 6,610,772      | 894,645    | 894,645          | 894,645                              | 230,866         | 96,348                 | 399,216     | 14,595                  | 40,691                                     | 39,493  | 72,438    | 2,903,950                            | 1,580,995 | 1,432,389 | 148,206   |        |                       |     |     |     |
| Other costs.....                            | 19,755,421     | 12,615,980 | 12,511,827       | 12,511,827                           | 3,687,540       | 611,468                | 7,779,310   | 148,034                 | 285,555                                    | 17,728  | 86,425    | 2,020,925                            | 1,868,270 | 1,868,270 | 152,655   |        |                       |     |     |     |
| Less: Inventory, end-of-year.....           | 11,936,421     | 1,106,436  | 1,073,708        | 1,073,708                            | 132,992         | 15,314                 | 871,482     | 8,601                   | 45,319                                     | 6,422   | 26,306    | 2,962,845                            | 2,962,845 | 2,962,845 | 7,429     |        |                       |     |     |     |
| Depreciation.....                           | 9,050,068      | 4,275,452  | 4,126,359        | 4,126,359                            | 1,586,896       | 181,816                | 2,131,645   | 48,926                  | 117,076                                    | 32,817  | 116,276   | 546,404                              | 185,763   | 107,601   | 78,162    |        |                       |     |     |     |
| Taxes.....                                  | 4,588,981      | 1,316,604  | 1,273,598        | 1,273,598                            | 491,688         | 93,821                 | 626,643     | 10,440                  | 51,006                                     | 13,326  | 29,680    | 336,758                              | 116,025   | 90,326    | 25,099    |        |                       |     |     |     |
| Rent.....                                   | 5,236,200      | 1,059,640  | 1,065,475        | 1,065,475                            | 479,745         | 70,771                 | 492,887     | 5,908                   | 16,164                                     | 6,178   | 27,946    | 33,399                               | 53,472    | 27,069    | 26,403    |        |                       |     |     |     |
| Repairs.....                                | 3,819,982      | 1,870,739  | 1,787,546        | 1,787,546                            | 727,177         | 87,703                 | 911,084     | 11,104                  | 50,478                                     | 19,302  | 63,684    | 35,365                               | 239,818   | 77,152    | 43,793    |        |                       |     |     |     |
| Salaries and wages.....                     | 14,209,553     | 215,166    | 215,166          | 215,166                              | -               | -                      | -           | -                       | -  | 92,353  | 1,378,006 | 385,024                              | 288,297   | 96,727    | 96,727    |        |                       |     |     |     |
| Insurance.....                              | 2,594,689      | 655,538    | 608,590          | 608,590                              | 255,516         | 35,380                 | 291,198     | 6,828                   | 19,668                                     | 14,182  | 32,766    | 292,663                              | 95,891    | 73,418    | 22,473    |        |                       |     |     |     |
| Legal and professional fees.....            | 1,168,325      | 5,246      | -                | -                                    | 187             | -                      | 214         | -                       | -  | 3,233   | 8,971     | 57,710                               | 20,372    | 27,629    | 4,231     |        |                       |     |     |     |
| Commissions.....                            | 1,104,103      | 5,246      | -                | -                                    | 187             | -                      | 214         | -                       | -  | 482     | 482       | 404                                  | 404       | 404       | 404       |        |                       |     |     |     |
| Amortization.....                           | 20,544         | 752        | 560              | 560                                  | -               | -                      | -           | -                       | -  | 171     | 171       | 127                                  | 127       | 127       | 127       |        |                       |     |     |     |
| Retirement plans, etc.....                  | 59,183         | 1,921      | 1,225            | 1,225                                | 512             | 91                     | 551         | 43                      | 28   | 113     | 583       | 9,962                                | 3,266     | 2,350     | 916       |        |                       |     |     |     |
| Interest.....                               | 3,169,092      | 1,740,633  | 1,708,134        | 1,708,134                            | 622,431         | 87,096                 | 948,002     | 13,998                  | 36,607                                     | 4,819   | 27,680    | 26,814                               | 133,157   | 69,359    | 56,761    | 12,598 |                       |     |     |     |
| Bad debts.....                              | 307,866        | 1,969      | -                | -                                    | -               | -                      | -           | -                       | -  | 463     | 1,506     | 2,702                                | 22,255    | 8,091     | 6,348     | 1,743  |                       |     |     |     |
| Casualty losses.....                        | 125,190        | 4,014      | -                | -                                    | 501             | 9                      | 281         | -                       | 221  | 271     | 3,399     | 7,888                                | 2,250     | 1,635     | 615       |        |                       |     |     |     |
| Depletion.....                              | 161,839        | 1,158      | 85,372           | 85,372                               | 18,462          | 3,882                  | 57,293      | 3,005                   | 2,730                                      | 113     | 33        | 143,930                              | 418       | 187       | 16        |        |                       |     |     |     |
| Other business deductions.....              | 17,412,302     | 518,115    | 518,115          | 518,115                              | -               | -                      | -           | -                       | -  | 75,021  | 357,722   | 496,360                              | 1,422,630 | 433,860   | 341,351   | 92,509 |                       |     |     |     |
| Gross profit (less loss).....               | 94,898,452     | 15,264,288 | 15,782,720       | 15,782,720                           | 5,888,162       | 696,974                | 6,931,694   | 7,730                   | 248,629                                    | 369,079 | 1,112,489 | 7,550,206                            | 2,173,483 | 1,674,820 | 498,663   |        |                       |     |     |     |
| Gross profit.....                           | 94,898,452     | 15,264,288 | 15,782,720       | 15,782,720                           | 5,888,162       | 696,974                | 6,931,694   | 7,730                   | 248,629                                    | 369,079 | 1,112,489 | 7,550,206                            | 2,173,483 | 1,674,820 | 498,663   |        |                       |     |     |     |
| Gross loss.....                             | 15,992,446     | 15,992,446 | 15,992,446       | 15,992,446                           | 5,888,162       | 696,974                | 6,931,694   | 7,730                   | 248,629                                    | 369,079 | 1,112,489 | 7,550,206                            | 2,173,483 | 1,674,820 | 498,663   |        |                       |     |     |     |
| Net profit (less loss).....                 | 31,870,535     | 3,545,128  | 3,124,849        | 3,124,849                            | 1,705,047       | 136,371                | 1,431,896   | 1,033,018               | 47,447                                     | 145,507 | 274,772   | 2,886,567                            | 688,377   | 597,819   | 90,538    |        |                       |     |     |     |
| Net profit.....                             | 31,870,535     | 3,545,128  | 3,124,849        | 3,124,849                            | 1,705,047       | 136,371                | 1,431,896   | 1,033,018               | 47,447                                     | 145,507 | 274,772   | 2,886,567                            | 688,377   | 597,819   | 90,538    |        |                       |     |     |     |
| Net loss.....                               | 6,026,162      | 6,026,162  | 6,026,162        | 6,026,162                            | 2,316,864       | 304,668                | 2,749,544   | 21,166                  | 164,641                                    | 149,979 | 137,240   | 3,068,424                            | 779,756   | 667,114   | 112,642   |        |                       |     |     |     |
| Net loss.....                               | 4,884,556      | 2,511,034  | 2,414,034        | 2,414,034                            | 611,817         | 168,297                | 1,317,648   | 124,184                 | 192,088                                    | 4,472   | 92,528    | 181,857                              | 91,399    | 69,295    | 22,104    |        |                       |     |     |     |
| BUSINESSES WITH NET PROFIT                  |                |            |                  |                                      |                 |                        |             |                         |  |         |           |                                      |           |           |           |        |                       |     |     |     |
| Business receipts.....                      | 197,552,082    | 29,860,287 | 27,840,308       | 27,840,308                           | 9,087,047       | 1,459,612              | 16,580,459  | 102,062                 | 611,128                                    | 515,479 | 1,504,500 | 17,702,083                           | 7,165,701 | 6,261,762 | 903,939   |        |                       |     |     |     |
| Business deductions, total.....             | 160,796,991    | 23,804,125 | 22,301,425       | 22,301,425                           | 6,770,183       | 1,154,944              | 13,830,915  | 80,896                  | 464,487                                    | 365,500 | 1,137,200 | 14,633,659                           | 6,385,945 | 5,594,648 | 791,297   |        |                       |     |     |     |
| Cost of sales and operations, total.....    | 109,275,642    | 15,856,932 | 15,152,675       | 15,152,675                           | 3,774,450       | 818,825                | 10,170,175  | 61,395                  | 327,831                                    | 169,163 | 535,094   | 10,518,563                           | 5,164,021 | 4,711,596 | 452,425   |        |                       |     |     |     |
| Inventory, beginning-of-year.....           | 9,448,200      | 788,020    | 772,721          | 772,721                              | 120,635         | 12,834                 | 609,726     | 1,395                   | 28,131                                     | 2,319   | 12,980    | 438,520                              | 236,712   | 228,665   | 8,087     |        |                       |     |     |     |
| Merchandise purchased.....                  | 81,013,539     | 4,618,502  | 4,618,502        | 4,618,502                            | 305,819         | 31,600                 | 3,852,791   | 4,300                   | 46,731                                     | 54,692  | 322,569   | 2,221,726                            | 1,138,247 | 1,035,188 | 103,059   |        |                       |     |     |     |
| Cost of labor.....                          | 9,118,537      | 1,689,780  | 1,534,493        | 1,534,493                            | 581,318         | 307,658                | 546,590     | 11,210                  | 87,737                                     | 67,490  | 807,807   | 2,445,928                            | 925,000   | 807,373   | 113,827   |        |                       |     |     |     |
| Material and supplies.....                  | 5,728,468      | 644,960    | 644,960          | 644,960                              | 167,467         | 69,427                 | 277,876     | 8,285                   | 29,536                                     | 32,140  | 60,229    | 1,369,097                            | 1,254,498 | 1,134,999 | 117,999   |        |                       |     |     |     |
| Other costs.....                            | 15,093,719     | 8,933,182  | 8,848,699        | 8,848,699                            | 2,713,748       | 410,830                | 5,523,538   | 37,733                  | 152,890                                    | 15,842  | 68,641    | 1,728,397                            | 1,610,410 | 1,610,410 | 114,987   |        |                       |     |     |     |
| Less: Inventory, end-of-year.....           | 10,126,821     | 1,157,322  | 1,157,322        | 1,157,322                            | 117,557         | 15,314                 | 640,367     | 1,529                   | 47,447                                     | 3,310   | 17,132    | 2,234,472                            | 2,234,472 | 2,234,472 | 7,135     |        |                       |     |     |     |
| Depreciation.....                           | 6,739,134      | 2,904,167  | 2,803,012        | 2,803,012                            | 1,157,322       | 109,071                | 1,473,735   | 9,947                   | 53,015                                     | 28,143  | 73,012    | 565,465                              | 470,842   | 373,337   | 64,285    |        |                       |     |     |     |
| Taxes.....                                  | 3,684,728      | 896,482    | 861,968          | 861,968                              | 356,049         | 54,748                 | 424,000     | 2,629                   | 24,542                                     | 12,045  | 22,469    | 294,087                              | 93,976    | 73,604    | 20,372    |        |                       |     |     |     |
| Rent.....                                   | 4,330,825      | 777,260    | 750,919          | 750,919                              | 357,547         | 52,483                 | 344,064     | 1,334                   | 10,634                                     | 4,702   | 21,639    | 14,703                               | 40,487    | 21,393    | 19,294    |        |                       |     |     |     |
| Repairs.....                                | 2,885,646      | 1,299,966  | 1,236,484        | 1,236,484                            | 533,406         | 53,335                 | 622,387     | 2,704                   | 24,632                                     | 16,627  | 46,855    | 208,041                              | 63,874    | 25,925    | 37,949    |        |                       |     |     |     |
| Salaries and wages.....                     | 12,613,376     | 181,410    | -                | -                                    | -               | -                      | -           | -                       | -  | 57,779  | 1,241,345 | 319,806                              | 235,644   | 84,162    | 84,162    |        |                       |     |     |     |
| Insurance.....                              | 2,134,888      | 458,530    | 422,983          | 422,983                              | 188,229         | 22,846                 | 200,067     | 1,880                   | 9,961                                      | 12,466  | 23,081    | 262,623                              | 81,964    | 63,307    | 18,657    |        |                       |     |     |     |
| Legal and professional fees.....            | 1,037,526      | 9,512      | -                | -                                    | 131             | -                      | 21          | -                       | -  | 2,525   | 6,987     | 19,534                               | 16,059    | 16,059    | 3,435     |        |                       |     |     |     |
| Commissions.....                            | 995,348        | 4,517      | -                | -                                    | 131             | -                      | 21          | -                       | -  | 384     | 4,133     | 1,420                                | 26,442    | 26,442    | 1,704     |        |                       |     |     |     |
| Amortization.....                           | 13,671         | 281        | 192              | 192                                  | -               | -                      | -           | -                       | -  | 21      | 68        | 34                                   | 32        | 32        | 32        |        |                       |     |     |     |
| Retirement plans, etc.....                  | 55,229         | 1,529      | 998              | 998                                  | 437             | 81                     | 437         | 41                      | 18   | 100     | 431       | 9,334                                | 2,962     | 2,080     | 882       |        |                       |     |     |     |
| Interest.....                               | 2,077,767      | 1,051,582  | 1,030,781        | 1,030,781                            | 395,054         | 41,504                 | 580,880     | 790                     | 12,553                                     | 3,715   | 17,086    | 10,317                               | 51,026    | 43,094    | 9,932     |        |                       |     |     |     |
| Bad debts.....                              | 232,067        | 961        | -                | -                                    | -               | -                      | -           | -                       | -  | 390     | 571       | 16,760                               | 4,398     | 3,909     | 489       |        |                       |     |     |     |
| Casualty losses.....                        | 50,890         | 1,447      | -                | -                                    | 342             | -                      | 27          | -                       | 94   | 216     | 93        |                                      |           |           |           |        |                       |     |     |     |



## PROPRIETORSHIPS

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item   | Contract construction—Continued         |   |                 |                                    |                        |                                       |                            |           |  |   | Manufacturing              |                                     |           |         | Transportation, communication, electric, gas, and sanitary services |  |
|--|---|---|-----------------|------------------------------------|------------------------|---------------------------------------|----------------------------|-----------|--|---|----------------------------|-------------------------------------|-----------|---------|---|--|
|  | Special trade contractors               |   |                 |                                    |                        | Contractors, not elsewhere classified | Contractors, not allocable | Total     | Lumber and wood products, except furniture | Printing, publishing, and allied industries | Machinery, except electric | Manufacturing, elsewhere classified |           |         |   |  |
|  | Plumbing, heating, and air conditioning | Painting, paper-hanging, and decorating | Electrical work | Masonry, stonework, and plastering | Carpentry and flooring |                                       |                            |           |  |   |                            |                                     |           |         |   |  |
|  | (16)                                    | (17)                                    | (18)            | (19)                               | (20)                   | (21)                                  | (22)                       | (23)      | (24)                                       | (25)  | (26)                       | (27)                                | (28)      | (29)    | (30)  |  |
| NUMBER OF BUSINESSES                         |   |   |                 |                                    |                        |                                       |                            |           |  |   |                            |                                     |           |         |   |  |
| Businesses with and without net profits..... | 517,548                                 | 106,932                                 | 40,693          | 44,251                             | 153,930                | 117,745                               | 22,213                     | 172,333   | 45,947                                     | 30,141                                      | 18,780                     | 77,465                              | 285,910   | 53,010  | Total transportation  |  |
| Businesses with net profit.....              | 473,212                                 | 101,989                                 | 36,592          | 41,527                             | 144,546                | 100,662                               | 19,464                     | 127,655   | 34,794                                     | 22,288                                      | 15,247                     | 55,326                              | 229,678   | 47,375  |   |  |
| BUSINESSES WITH AND WITHOUT NET PROFIT       |   |   |                 |                                    |                        |                                       |                            |           |  |   |                            |                                     |           |         |   |  |
| Business receipts.....                       | 10,712,415                              | 1,193,473                               | 1,201,429       | 1,300,527                          | 1,605,091              | 3,127,888                             | 452,347                    | 6,672,726 | 1,435,927                                  | 808,679                                     | 769,230                    | 3,608,890                           | 6,174,955 | 480,868 | Total   |  |
| Business deductions, total.....              | 8,597,517                               | 834,870                                 | 995,893         | 1,077,053                          | 1,121,802              | 2,615,317                             | 369,035                    | 5,915,252 | 1,346,899                                  | 677,982                                     | 634,030                    | 3,256,341                           | 5,249,697 | 349,008 |   |  |
| Cost of sales and operations, total.....     | 5,571,337                               | 498,231                                 | 746,813         | 688,744                            | 755,323                | 1,476,380                             | 216,702                    | 3,756,727 | 668,566                                    | 374,194                                     | 396,154                    | 2,317,813                           | 1,322,468 | 49,327  | Total   |  |
| Inventory, beginning-of-year.....            | 1,405,846                               | 6,483                                   | 45,202          | 7,406                              | 12,495                 | 40,036                                | 10,158                     | 316,051   | 57,997                                     | 26,025                                      | 28,747                     | 203,282                             | 21,558    | 495     |   |  |
| Merchandise purchased.....                   | 2,174,174                               | 790,690                                 | 392,157         | 646,230                            | 233,188                | 507,167                               | 60,715                     | 2,093,885 | 354,378                                    | 145,376                                     | 166,213                    | 1,427,918                           | 609,000   | 15,624  | Total   |  |
| Cost of labor.....                           | 1,612,706                               | 261,898                                 | 184,708         | 273,498                            | 207,535                | 469,441                               | 56,962                     | 958,200   | 148,994                                    | 112,932                                     | 139,946                    | 556,328                             | 281,028   | 19,998  |   |  |
| Material and supplies.....                   | 1,273,859                               | 248,748                                 | 146,877         | 192,648                            | 199,049                | 428,888                               | 55,496                     | 408,534   | 59,789                                     | 58,211                                      | 50,045                     | 240,489                             | 102,032   | 5,913   | Total   |  |
| Other costs.....                             | 504,675                                 | 103,038                                 | 24,153          | 61,507                             | 114,879                | 132,888                               | 43,027                     | 318,009   | 103,728                                    | 58,290                                      | 44,829                     | 111,462                             | 332,927   | 7,876   |   |  |
| Less: Inventory, end-of-year.....            | 209,951                                 | 98,780                                  | 44,284          | 10,545                             | 11,823                 | 39,632                                | 9,656                      | 337,952   | 56,320                                     | 26,640                                      | 22,077                     | 221,366                             | 24,077    | (*)     | Total   |  |
| Depreciation.....                            | 344,601                                 | 53,708                                  | 20,873          | 26,683                             | 37,910                 | 178,539                               | 16,040                     | 279,170   | 103,796                                    | 37,074                                      | 38,715                     | 99,585                              | 607,306   | 45,682  |   |  |
| Taxes.....                                   | 212,469                                 | 44,768                                  | 24,707          | 28,873                             | 21,619                 | 70,933                                | 8,244                      | 146,139   | 35,598                                     | 18,451                                      | 17,199                     | 75,691                              | 260,673   | 14,591  | Total   |  |
| Rent.....                                    | 164,730                                 | 14,314                                  | 6,376           | 8,401                              | 8,703                  | 56,298                                | 5,197                      | 120,134   | 24,769                                     | 24,611                                      | 11,803                     | 58,951                              | 161,647   | 23,938  |   |  |
| Repairs.....                                 | 153,241                                 | 13,736                                  | 5,942           | 10,708                             | 11,628                 | 103,191                               | 9,425                      | 133,965   | 77,820                                     | 7,014                                       | 7,014                      | 41,720                              | 222,466   | 29,877  | Total   |  |
| Salaries and wages.....                      | 944,744                                 | 117,321                                 | 81,148          | 170,416                            | 95,427                 | 285,249                               | 48,238                     | 577,365   | 170,780                                    | 87,845                                      | 65,076                     | 253,664                             | 700,747   | 61,214  |   |  |
| Insurance.....                               | 188,164                                 | 24,026                                  | 15,984          | 23,417                             | 19,982                 | 70,002                                | 8,008                      | 99,353    | 34,739                                     | 9,856                                       | 10,903                     | 43,655                              | 227,273   | 22,256  | Total   |  |
| Legal and professional fees.....             | 31,708                                  | 3,960                                   | 3,449           | 3,670                              | 3,751                  | 10,495                                | 1,379                      | 27,418    | 4,774                                      | 4,128                                       | 3,937                      | 15,378                              | 21,896    | 3,221   |   |  |
| Commissions.....                             | 22,770                                  | 1,360                                   | 1,966           | 1,687                              | 1,768                  | 12,710                                | 160                        | 40,994    | 4,036                                      | 5,455                                       | 5,203                      | 26,300                              | 33,386    | 1,220   | Total   |  |
| Amortization.....                            | 78                                      | 5                                       | 2               | 11                                 | 6                      | 6                                     | —                          | 1,070     | 282  | 415   | 83                         | 290                                 | 395       | 43      |   |  |
| Retirement plans, etc.....                   | 6,696                                   | 1,537                                   | 1,949           | 1,268                              | 404                    | 926                                   | —                          | 1,686     | 252  | 215   | 300                        | 619                                 | 2,576     | 17      | Total   |  |
| Interest.....                                | 60,335                                  | 11,849                                  | 4,714           | 4,490                              | 6,009                  | 30,013                                | 3,463                      | 61,288    | 19,228                                     | 9,709                                       | 6,175                      | 26,146                              | 104,688   | 8,385   |   |  |
| Bad debts.....                               | 13,858                                  | 4,700                                   | 2,024           | 2,178                              | 424                    | 3,579                                 | 306                        | 12,465    | 469  | 1,547                                       | 2,213                      | 8,236                               | 7,348     | 733     | Total   |  |
| Casualty losses.....                         | 5,318                                   | 16                                      | 332             | 91                                 | 2,241                  | 2,608                                 | 320                        | 14        | 868  | 151   | 13                         | 6,098                               | 7,032     | 8       |   |  |
| Depletion.....                               | 217                                     | —                                       | —               | —                                  | —                      | 217                                   | 14                         | 12,318    | 11,857                                     | —   | —                          | 461                                 | 1,269,791 | 88,486  | Total   |  |
| Other business deductions.....               | 937,231                                 | 162,069                                 | 79,624          | 106,716                            | 156,613                | 314,151                               | 51,539                     | 637,230   | 190,034                                    | 96,920                                      | 69,242                     | 281,034                             | 4,852,487 | 431,541 |   |  |
| Gross profit (less loss).....                | 5,141,078                               | 695,242                                 | 454,606         | 611,783                            | 849,768                | 1,651,508                             | 235,645                    | 2,915,999 | 817,361                                    | 434,485                                     | 373,076                    | 1,291,077                           | 4,852,487 | 431,541 | Total   |  |
| Gross profit.....                            | 5,132,213                               | 696,917                                 | 455,204         | 612,144                            | 850,339                | 1,656,709                             | 235,967                    | 2,929,044 | 818,452                                    | 436,783                                     | 373,412                    | 1,300,397                           | 4,852,487 | 431,541 |   |  |
| Gross loss.....                              | 11,135                                  | 2,729                                   | 1,675           | 361                                | 571                    | 5,201                                 | 157                        | 13,045    | 1,091                                      | 2,298                                       | 356                        | 9,580                               | 770       | —       | Total   |  |
| Net profit (less loss).....                  | 2,114,898                               | 338,603                                 | 205,526         | 223,474                            | 483,289                | 512,571                               | 83,312                     | 757,474   | 139,028                                    | 130,697                                     | 135,200                    | 352,549                             | 925,258   | 131,860 |   |  |
| Net profit.....                              | 2,199,986                               | 344,278                                 | 209,114         | 229,837                            | 494,116                | 555,328                               | 88,682                     | 870,491   | 168,218                                    | 148,050                                     | 143,484                    | 410,739                             | 1,056,310 | 140,195 | Total   |  |
| Net loss.....                                | 85,088                                  | 8,710                                   | 3,588           | 6,363                              | 10,827                 | 42,757                                | 5,370                      | 113,017   | 29,190                                     | 17,353                                      | 8,284                      | 58,190                              | 131,052   | 8,335   |   |  |
| BUSINESSES WITH NET PROFIT                   |   |   |                 |                                    |                        |                                       |                            |           |  |   |                            |                                     |           |         |   |  |
| Business receipts.....                       | 10,132,185                              | 2,163,315                               | 1,150,421       | 1,232,402                          | 1,534,282              | 2,921,461                             | 404,197                    | 5,936,554 | 1,285,706                                  | 756,972                                     | 691,694                    | 3,202,182                           | 5,349,050 | 456,836 | Total   |  |
| Business deductions, total.....              | 7,932,199                               | 1,819,037                               | 941,307         | 1,002,565                          | 1,040,166              | 2,366,133                             | 315,515                    | 5,066,063 | 1,117,488                                  | 608,922                                     | 548,210                    | 2,791,443                           | 4,292,740 | 316,641 |   |  |
| Cost of sales and operations, total.....     | 5,168,325                               | 1,311,072                               | 708,144         | 645,808                            | 704,950                | 1,347,273                             | 186,217                    | 3,266,637 | 570,022                                    | 343,581                                     | 341,925                    | 2,011,925                           | 1,123,871 | 47,013  | Total   |  |
| Inventory, beginning-of-year.....            | 191,610                                 | 85,204                                  | 44,144          | 5,967                              | 10,454                 | 40,868                                | 10,158                     | 316,051   | 57,997                                     | 26,025                                      | 28,747                     | 203,282                             | 21,558    | 495     |   |  |
| Merchandise purchased.....                   | 2,032,022                               | 743,116                                 | 372,655         | 646,230                            | 233,188                | 507,167                               | 60,715                     | 2,093,885 | 354,378                                    | 145,376                                     | 166,213                    | 1,427,918                           | 609,000   | 15,624  | Total   |  |
| Cost of labor.....                           | 1,481,280                               | 241,186                                 | 173,776         | 251,816                            | 207,535                | 469,441                               | 56,962                     | 958,200   | 148,994                                    | 112,932                                     | 139,946                    | 556,328                             | 281,028   | 19,998  |   |  |
| Material and supplies.....                   | 1,189,955                               | 228,020                                 | 137,618         | 182,787                            | 193,279                | 428,888                               | 55,496                     | 408,534   | 59,789                                     | 58,211                                      | 50,045                     | 240,489                             | 102,032   | 5,913   | Total   |  |
| Other costs.....                             | 463,300                                 | 95,341                                  | 22,443          | 58,368                             | 103,664                | 136,673                               | 42,011                     | 265,306   | 82,289                                     | 53,420                                      | 43,397                     | 202,625                             | 84,494    | 5,403   |   |  |
| Less: Inventory, end-of-year.....            | 189,622                                 | 87,694                                  | 42,947          | 10,608                             | 37,944                 | 168,673                               | 9,656                      | 286,296   | 46,308                                     | 23,840                                      | 29,067                     | 187,081                             | 270,074   | 7,741   | Total   |  |
| Depreciation.....                            | 307,165                                 | 48,210                                  | 24,992          | 24,947                             | 34,929                 | 154,470                               | 11,855                     | 221,597   | 77,692                                     | 31,368                                      | 31,728                     | 80,768                              | 473,368   | 41,958  |   |  |
| Taxes.....                                   | 193,655                                 | 41,744                                  | 20,161          | 26,091                             | 20,168                 | 62,515                                | 6,456                      | 125,982   | 29,038                                     | 16,731                                      | 14,971                     | 65,242                              | 232,432   | 13,149  | Total   |  |
| Rent.....                                    | 96,119                                  | 13,367                                  | 6,050           | 7,989                              | 7,940                  | 51,113                                | 4,097                      | 98,736    | 20,402                                     | 21,023                                      | 9,636                      | 47,495                              | 126,102   | 23,202  |   |  |
| Repairs.....                                 | 137,189                                 | 12,776                                  | 7,533           | 10,166                             | 10,562                 | 60,590                                | 6,978                      | 109,368   | 61,364                                     | 6,681                                       | 6,042                      | 35,282                              | 419,844   | 26,877  | Total   |  |
| Salaries and wages.....                      | 876,372                                 | 186,383                                 | 107,428         | 153,908                            | 85,263                 | 268,514                               | 46,167                     | 369,118   | 143,801                                    | 80,580                                      | 58,865                     | 219,602                             | 591,122   | 55,326  |   |  |
| Insurance.....                               | 174,166                                 | 32,431                                  | 15,300          | 22,132                             | 18,374                 | 63,203                                | 6,493                      | 84,447    | 28,362                                     | 9,530                                       | 37,929                     | 185,760                             | 20,238    | 20,238  | Total   |  |
| Legal and professional fees.....             | 28,883                                  | 3,666                                   | 3,275           | 3,484                              | 3,278                  | 10,495                                | 1,379                      | 27,418    | 4,774                                      | 4,128                                       | 3,937                      | 15,378                              | 21,896    | 3,221   |   |  |
| Commissions.....                             | 21,532                                  | 3,124                                   | 1,962           | 1,684                              | 1,753                  | 12,710                                | 160                        | 40,994    | 4,036                                      | 5,455                                       | 5,203                      | 26,300                              | 33,386    | 1,220   | Total   |  |
| Amortization.....                            | 22                                      | 1                                       | 2               | 11                                 | 5                      | 5                                     | —                          | 1,070     | 282  | 415   | 83                         | 290                                 | 395       | 43      |   |  |
| Retirement plans, etc.....                   | 6,372                                   | 1,537                                   | 1,931           | 990                                | 404                    | 921                                   | —                          | 1,588     | 209  | 181   | 300                        | 898                                 | 1,712     | 17      | Total   |  |
| Interest.....                                | 49,926                                  | 9,883                                   | 2,952           | 4,115                              | 5,165                  | 23,993                                | 2,195                      | 46,650    | 12,461                                     | 8,124                                       | 5,210                      | 20,855                              | 81,258    | 7,329   |   |  |
| Bad debts.....                               | 12,264                                  | 4,642                                   | 1,815           | 1,290                              | 410                    | 3,579                                 | 306                        | 12,465    | 469  | 1,547                                       | 2,213                      | 8,236                               | 7,348     | 733     | Total   |  |
| Casualty losses.....                         | 1,528                                   | 36                                      | 310             | 91                                 | 105                    | 972                                   | 295                        | 1,143     | 389  | 114   | 4                          | 46                                  | 1,612     | 8       |   |  |
| Depletion.....                               | 200                                     | —                                       | —               | —                                  | —                      | 200                                   | 14                         | 8,673     | 8,620                                      | —   | —                          | 453                                 | 5         | —       | Total   |  |
| Other business deductions.....               | 858,477                                 | 147,665                                 | 75,069          | 99,859                             | 146,865                | 278,094                               | 44,366                     | 358,356   | 158,336                                    | 81,043                                      | 61,161                     | 229,703                             | 1,023,952 | 76,670  |   |  |
| Gross profit.....                            | 4,963,860                               | 852,243                                 | 442,277         | 586,594                            | 829,332                | 1,574,184                             | 217,984                    | 2,669,917 | 715,684                                    | 413,391                                     | 350,585                    | 1,190,257                           | 4,222,179 | 409,823 | Total   |  |
| Net profit.....                              | 2,199,986                               | 344,278                                 | 209,114         | 229,837                            | 494,116                | 555,328                               | 88,682                     | 870,491   | 168,218                                    | 148,050                                     | 143,484                    | 410,739                             | 1,056,310 | 140,195 |   |  |

Footnotes at end of table.



## PROPRIETORSHIPS

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item  | Transportation, communication, electric, gas, and sanitary services—continued |                      |   |             | Wholesale trade |                                |                             |                                    |                        | Wholesale and retail trade |  |           |                               | Retail trade                     |  |  |  |
|---|---|----------------------|---|-------------|-----------------|--------------------------------|-----------------------------|------------------------------------|------------------------|----------------------------|--|-----------|-------------------------------|----------------------------------|--|--|--|
|   | Trucking and warehousing  | Other transportation | Communication, electric, gas, and sanitary services | Total       | Total           | Groceries and related products | Farm products—raw materials | Machinery, equipment, and supplies | Other wholesales trade | Total                      | Building materials, hardware, and farm equipment | Total     | Direct selling establishments | Other general merchandise stores |  |  |  |
|   | (31)  | (32)                 | (33)  | (34)        | (35)            | (36)                           | (37)                        | (38)                               | (39)                   | (40)                       | (41)   | (42)      | (43)                          | (44)                             |  |  |  |
| NUMBER OF BUSINESSES                        |   |                      |   |             |                 |                                |                             |                                    |                        |                            |  |           |                               |                                  |  |  |  |
| Businesses with and without net profit..... | 197,601   | 19,534               | 15,765  | 1,909,640   | 268,392         | 42,070                         | 16,574                      | 23,683                             | 186,065                | 1,622,676                  | 55,903   | 310,381   | 238,458                       | 71,923                           |  |  |  |
| Businesses with net profit.....             | 153,668   | 14,178               | 14,457  | 1,481,547   | 228,152         | 36,144                         | 12,472                      | 20,433                             | 159,103                | 1,246,449                  | 42,757   | 229,250   | 176,759                       | 52,457                           |  |  |  |
| BUSINESSES WITH AND WITHOUT NET PROFIT      |   |                      |   |             |                 |                                |                             |                                    |                        |                            |  |           |                               |                                  |  |  |  |
| Business receipts.....                      | 4,703,755   | 647,146              | 343,186   | 106,886,227 | 20,432,113      | 4,782,051                      | 3,551,951                   | 1,401,750                          | 10,696,361             | 85,489,751                 | 4,450,918  | 4,707,953 | 1,413,933                     | 3,294,020                        |  |  |  |
| Business deductions, total.....             | 4,049,644   | 590,670              | 260,375   | 99,241,818  | 18,636,125      | 4,532,701                      | 3,491,190                   | 1,216,921                          | 9,395,313              | 79,712,071                 | 4,173,174  | 4,229,292 | 1,163,453                     | 3,065,839                        |  |  |  |
| Cost of sales and operations, total.....    | 931,524   | 296,050              | 45,567  | 79,331,819  | 15,459,021      | 4,002,074                      | 3,245,839                   | 920,782                            | 7,290,326              | 63,156,453                 | 3,387,643  | 3,289,489 | 832,710                       | 2,476,779                        |  |  |  |
| Inventory, beginning-of-year.....           | 8,395   | 11,243               | 1,425   | 8,339,691   | 1,126,233       | 105,159                        | 199,143                     | 114,782                            | 707,149                | 7,603,769                  | 1,080,913  | 531,406   | 25,868                        | 505,538                          |  |  |  |
| Merchandise purchased.....                  | 445,067   | 139,049              | 9,260   | 75,285,623  | 14,434,890      | 3,752,874                      | 3,082,925                   | 845,947                            | 6,723,149              | 60,196,429                 | 3,128,247  | 3,147,111 | 732,864                       | 2,414,267                        |  |  |  |
| Cost of labor.....                          | 222,576   | 19,394               | 19,060  | 263,172     | 263,172         | 39,355                         | 15,946                      | 31,969                             | 175,902                | 118,229                    | 118,229  | 51,914    | 22,065                        | 29,849                           |  |  |  |
| Material and supplies.....                  | 67,877  | 20,608               | 7,634   | 885,845     | 212,535         | 45,425                         | 18,702                      | 28,072                             | 120,336                | 665,940                    | 52,044   | 52,136    | 30,163                        | 36,014                           |  |  |  |
| Other costs.....                            | 197,790   | 116,898              | 10,363  | 2,011,731   | 538,464         | 156,365                        | 85,447                      | 26,181                             | 290,471                | 1,432,394                  | 109,668  | 70,968    | 34,954                        | 33,204                           |  |  |  |
| Less: Inventory, end-of-year.....           | 10,181  | 11,142               | (*)   | 9,325,073   | 1,136,273       | 97,104                         | 156,324                     | 126,169                            | 756,676                | 8,084,786                  | 1,101,554  | 564,046   | 33,204                        | 530,842                          |  |  |  |
| Depreciation.....                           | 488,860   | 40,880               | 31,884  | 1,356,218   | 233,568         | 41,173                         | 24,092                      | 19,836                             | 148,467                | 1,108,087                  | 60,600   | 94,386    | 28,108                        | 66,278                           |  |  |  |
| Taxes.....                                  | 213,936   | 15,409               | 11,717  | 1,640,429   | 195,316         | 27,007                         | 10,200                      | 12,424                             | 148,467                | 1,450,927                  | 76,043   | 64,034    | 11,734                        | 52,300                           |  |  |  |
| Rent.....                                   | 113,663   | 19,947               | 4,699   | 1,909,248   | 162,914         | 23,816                         | 8,644                       | 5,100                              | 114,452                | 1,728,663                  | 42,917   | 72,168    | 15,918                        | 56,250                           |  |  |  |
| Repairs.....                                | 135,284   | 18,449               | 13,846  | 555,503     | 108,814         | 21,018                         | 11,660                      | 5,100                              | 70,976                 | 441,695                    | 18,829   | 24,569    | 9,937                         | 14,632                           |  |  |  |
| Salaries and wages.....                     | 515,747   | 61,629               | 62,757  | 6,490,627   | 1,767,177       | 176,177                        | 44,107                      | 77,236                             | 462,668                | 5,683,721                  | 189,213  | 27,721    | 161,492                       | 161,492                          |  |  |  |
| Insurance.....                              | 176,494   | 15,721               | 12,802  | 731,664     | 114,867         | 22,318                         | 8,804                       | 9,749                              | 73,996                 | 609,124                    | 41,237   | 28,468    | 9,096                         | 19,372                           |  |  |  |
| Legal and professional fees.....            | 2,916   | 2,916                | 2,185   | 240,617     | 36,319          | 5,807                          | 2,779                       | 3,544                              | 24,189                 | 202,050                    | 8,882  | 3,724     | 3,724                         | 6,290                            |  |  |  |
| Commissions.....                            | 27,950  | 2,974                | 1,240   | 350,222     | 178,975         | 18,442                         | 8,041                       | 21,342                             | 131,150                | 165,969                    | 11,197   | 40,103    | 17,416                        | 22,687                           |  |  |  |
| Amortization.....                           | 1   | 95                   | 312   | 6,800       | 614             | 227                            | 13                          | 3                                  | 370                    | 6,183                      | 47   | 302       | 128                           | 174                              |  |  |  |
| Retirement plans, etc.....                  | 2,412   | 9,299                | 52  | 9,915       | 2,697           | 506                            | 14                          | 274                                | 1,904                  | 7,074                      | 325  | 489       | 76                            | 413                              |  |  |  |
| Interest.....                               | 82,401  | 9,299                | 4,603   | 481,473     | 76,738          | 10,074                         | 14,244                      | 6,727                              | 45,693                 | 400,639                    | 31,832   | 22,437    | 4,880                         | 17,557                           |  |  |  |
| Bad debts.....                              | 4,772   | 1,380                | 463   | 176,052     | 30,914          | 4,383                          | 1,785                       | 2,995                              | 22,331                 | 143,887                    | 12,808   | 1,596     | 1,596                         | 4,100                            |  |  |  |
| Cash losses.....                            | 4,600   | 2,410                | 14  | 51,637      | 3,732           | 307                            | 232                         | 65                                 | 3,138                  | 51,717                     | 1,965  | 2,288     | 648                           | 1,640                            |  |  |  |
| Depreciation.....                           | 5   | 5                    | 14  | 229         | 698             | 307                            | 232                         | 65                                 | 3,138                  | 51,717                     | 1,965  | 2,288     | 648                           | 1,640                            |  |  |  |
| Other business deductions.....              | 1,013,399   | 104,072              | 63,834  | 5,906,565   | 1,270,730       | 179,372                        | 110,736                     | 121,382                            | 859,240                | 4,578,122                  | 218,435  | 385,636   | 219,715                       | 165,921                          |  |  |  |
| Gross profit (less loss).....               | 3,772,231   | 331,096              | 297,619   | 27,554,408  | 4,973,092       | 799,977                        | 306,112                     | 480,968                            | 3,406,035              | 22,333,298                 | 1,418,275  | 1,418,464 | 601,223                       | 823,291                          |  |  |  |
| Gross profit.....                           | 3,772,425   | 351,656              | 297,619   | 27,651,172  | 4,983,822       | 782,053                        | 308,596                     | 481,519                            | 3,413,487              | 22,422,222                 | 1,071,083  | 1,428,222 | 604,630                       | 823,291                          |  |  |  |
| Gross loss.....                             | 194   | 560                  | 16  | 96,764      | 12,730          | 2,076                          | 2,484                       | 551                                | 7,619                  | 81,189                     | 7,808  | 9,758     | 3,407                         | 6,351                            |  |  |  |
| Net profit (less loss).....                 | 654,111   | 56,476               | 82,811  | 7,644,409   | 1,795,988       | 249,350                        | 60,761                      | 184,829                            | 1,301,404              | 5,777,680                  | 277,744  | 478,661   | 250,480                       | 228,181                          |  |  |  |
| Net profit.....                             | 741,544   | 86,665               | 87,906  | 8,459,017   | 1,913,358       | 266,004                        | 80,736                      | 194,797                            | 1,371,821              | 6,462,823                  | 321,028  | 542,354   | 279,351                       | 263,003                          |  |  |  |
| Net loss.....                               | 87,433  | 30,189               | 5,095   | 814,608     | 117,370         | 16,654                         | 19,975                      | 9,968                              | 70,773                 | 685,143                    | 43,284   | 63,693    | 28,871                        | 34,822                           |  |  |  |
| BUSINESSES WITH NET PROFIT                  |   |                      |   |             |                 |                                |                             |                                    |                        |                            |  |           |                               |                                  |  |  |  |
| Business receipts.....                      | 4,008,491   | 556,239              | 327,484   | 96,562,637  | 18,736,016      | 4,468,712                      | 2,968,756                   | 1,311,137                          | 9,987,411              | 76,966,371                 | 3,993,529  | 4,228,542 | 1,276,551                     | 2,951,991                        |  |  |  |
| Business deductions, total.....             | 3,256,947   | 469,574              | 239,578   | 88,103,620  | 16,822,658      | 4,202,708                      | 2,888,020                   | 1,116,340                          | 8,615,590              | 70,503,748                 | 3,672,501  | 3,686,188 | 997,200                       | 2,688,988                        |  |  |  |
| Cost of sales and operations, total.....    | 787,327   | 246,804              | 42,727  | 70,913,342  | 14,027,288      | 3,726,112                      | 2,706,454                   | 855,890                            | 6,738,832              | 56,256,231                 | 2,999,073  | 2,909,156 | 715,613                       | 2,193,543                        |  |  |  |
| Inventory, beginning-of-year.....           | 6,527   | 8,823                | 1,425   | 7,485,607   | 978,280         | 96,313                         | 150,349                     | 101,708                            | 629,910                | 6,423,053                  | 876,741  | 452,648   | 17,161                        | 435,487                          |  |  |  |
| Merchandise purchased.....                  | 384,335   | 114,536              | 9,260   | 67,536,238  | 13,104,859      | 3,503,400                      | 2,572,848                   | 787,771                            | 6,240,840              | 53,854,687                 | 2,792,653  | 2,800,130 | 639,709                       | 2,160,421                        |  |  |  |
| Cost of labor.....                          | 192,530   | 17,404               | 18,155  | 1,421,643   | 236,354         | 34,454                         | 10,730                      | 27,692                             | 163,458                | 1,153,931                  | 108,266  | 43,254    | 19,585                        | 23,669                           |  |  |  |
| Material and supplies.....                  | 15,601  | 18,601               | 7,697   | 763,488     | 185,775         | 41,306                         | 11,274                      | 27,471                             | 105,784                | 571,128                    | 50,743   | 26,290    | 19,713                        | 21,713                           |  |  |  |
| Other costs.....                            | 156,984   | 96,404               | 8,365   | 1,780,282   | 459,253         | 137,354                        | 73,675                      | 21,294                             | 260,930                | 1,265,606                  | 98,152   | 63,102    | 31,508                        | 31,508                           |  |  |  |
| Less: Inventory, end-of-year.....           | 7,012   | 8,134                | (*)   | 8,075,916   | 975,135         | 68,695                         | 114,422                     | 110,046                            | 662,030                | 7,012,174                  | 927,512  | 495,999   | 18,744                        | 18,744                           |  |  |  |
| Depreciation.....                           | 380,083   | 22,505               | 28,822  | 1,346,746   | 204,778         | 37,144                         | 18,159                      | 17,120                             | 132,355                | 929,764                    | 51,393   | 75,903    | 23,298                        | 52,605                           |  |  |  |
| Taxes.....                                  | 174,571   | 13,908               | 10,804  | 1,435,616   | 176,463         | 24,515                         | 7,547                       | 11,055                             | 133,346                | 1,246,717                  | 64,997   | 54,414    | 10,360                        | 44,054                           |  |  |  |
| Rent.....                                   | 82,480  | 14,784               | 3,636   | 1,642,386   | 145,115         | 21,512                         | 6,564                       | 14,273                             | 102,766                | 1,483,158                  | 36,347   | 60,231    | 11,852                        | 48,379                           |  |  |  |
| Repairs.....                                | 362,918   | 12,475               | 17,574  | 459,352     | 89,628          | 19,177                         | 8,758                       | 4,302                              | 57,391                 | 365,456                    | 16,015   | 20,875    | 8,704                         | 12,171                           |  |  |  |
| Salaries and wages.....                     | 427,872   | 50,002               | 57,922  | 5,717,660   | 675,286         | 156,448                        | 36,821                      | 68,811                             | 413,206                | 5,001,048                  | 226,430  | 164,344   | 21,543                        | 142,801                          |  |  |  |
| Insurance.....                              | 142,372   | 11,144               | 12,006  | 640,956     | 100,924         | 20,454                         | 6,388                       | 8,676                              | 65,406                 | 533,225                    | 35,804   | 24,603    | 7,825                         | 16,778                           |  |  |  |
| Legal and professional fees.....            | 11,068  | 2,124                | 1,840   | 206,453     | 31,876          | 9,160                          | 2,377                       | 3,139                              | 12,208                 | 172,751                    | 7,255  | 8,480     | 3,422                         | 3,422                            |  |  |  |
| Commissions.....                            | 25,063  | 2,001                | 1,258   | 302,551     | 160,196         | 17,677                         | 7,089                       | 16,313                             | 119,137                | 136,321                    | 10,515   | 30,351    | 13,575                        | 17,176                           |  |  |  |
| Amortization.....                           | —   | 26                   | 267   | 4,954       | 390             | 141                            | 9                           | 41                                 | 137                    | 4,701                      | 46   | 219       | 71                            | 128                              |  |  |  |
| Retirement plans, etc.....                  | 1,548   | 95                   | 52  | 8,940       | 2,634           | 481                            | 13                          | 267                                | 1,853                  | 6,182                      | 384  | 488       | 76                            | 412                              |  |  |  |
| Interest.....                               | 63,605  | 6,200                | 4,124   | 391,453     | 60,110          | 8,668                          | 7,812                       | 5,277                              | 38,353                 | 328,186                    | 25,997   | 16,206    | 3,474                         | 12,732                           |  |  |  |
| Bad debts.....                              | 3,780   | 1,107                | 414   | 139,966     | 25,951          | 3,714                          | 995                         | 2,214                              | 19,028                 | 112,945                    | 9,621  | 4,748     | 1,422                         | 1,422                            |  |  |  |
| Cash losses.....                            | 1,344   | 246                  | 14  | 26,674      | 1,968           | 231                            | 216                         | 65                                 | 2,421                  | 24,621                     | 749  | 1,753     | 625                           | 1,128                            |  |  |  |
| Depreciation.....                           | —   | —                    | —   | 1,000       | 474             | —                              | —                           | —                                  | 474                    | —                          | —  | —         | —                             | —                                |  |  |  |
| Other business deductions.....              | 802,911   | 86,153               | 58,218  | 5,065,271   | 1,119,637       | 161,274                        | 78,818                      | 108,933                            | 770,631                | 3,895,612                  | 187,574  | 314,217   | 175,683                       | 138,524                          |  |  |  |
| Gross profit.....                           | 3,221,164   | 309,435              | 284,757   | 25,649,295  | 4,708,728       | 742,600                        | 262,302                     | 455,247                            | 3,248,579              | 20,710,340                 | 994,456  | 1,319,386 | 560,938                       | 758,448                          |  |  |  |
| Net profit.....                             | 741,544   | 86,665               | 87,906  | 8,459,017   | 1,913,358       | 266,004                        | 80,736                      | 194,797                            | 1,371,821              | 6,462,823                  | 321,028  | 542,354   | 279,351                       | 263,003                          |  |  |  |

Footnotes at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item  | Wholesale and retail trade—Continued |                   |            |                       |                           |                          |                              |   |               |   |                             |                 |                                |                                  |                                |                                  |
|---|--------------------------------------|-------------------|------------|-----------------------|---------------------------|--------------------------|------------------------------|---|---------------|---|-----------------------------|-----------------|--------------------------------|----------------------------------|--------------------------------|----------------------------------|
|   | Retail trade—Continued               |                   |            |                       |                           |                          |                              |   |               |   |                             |                 |                                |                                  |                                |                                  |
|   | Food stores                          |                   |            | Automotive dealers    |                           |                          | Apparel and accessory stores |   |               | Furniture, home furnishings, and equipment stores | Eating places               | Drinking places | Drug and proprietary stores    | Liquor stores                    | Antique and second-hand stores | Other retail trade not allocable |
| Total                                       | Grocery stores                       | Other food stores | Total      | Motor vehicle dealers | Gasoline service stations | Other automotive dealers | Apparel and accessory stores | Furniture, home furnishings, and equipment stores | Eating places | Drinking places                                   | Drug and proprietary stores | Liquor stores   | Antique and second-hand stores | Other retail trade not allocable |                                |                                  |
| (45)  | (46)                                 | (47)              | (48)       | (49)                  | (50)                      | (51)                     | (52)                         | (53)  | (54)          | (55)  | (56)                        | (57)            | (58)                           | (59)                             | (60)                           |                                  |
| NUMBER OF BUSINESSES                        |                                      |                   |            |                       |                           |                          |                              |   |               |   |                             |                 |                                |                                  |                                |                                  |
| Businesses with and without net profit..... | 236,493                              | 177,243           | 59,250     | 286,291               | 44,224                    | 206,298                  | 35,769                       | 79,454  | 192,801       | 101,658   | 27,407                      | 26,321          | 35,886                         | 212,384                          | 18,572                         |                                  |
| Businesses with net profit.....             | 188,473                              | 138,344           | 50,129     | 228,632               | 30,271                    | 173,694                  | 25,267                       | 60,887  | 143,252       | 79,835  | 24,696                      | 21,598          | 22,352                         | 155,317                          | 12,946                         |                                  |
| BUSINESSES WITH AND WITHOUT NET PROFIT      |                                      |                   |            |                       |                           |                          |                              |   |               |   |                             |                 |                                |                                  |                                |                                  |
| Business receipts.....                      | 17,221,888                           | 14,562,604        | 2,659,284  | 27,698,023            | 6,958,464                 | 17,948,276               | 2,791,283                    | 3,188,590   | 4,573,290     | 7,105,635   | 3,203,636                   | 2,944,666       | 2,479,622                      | 522,631                          | 7,392,899                      | 964,363                          |
| Business deductions, total.....             | 16,405,550                           | 13,970,735        | 2,434,815  | 26,416,494            | 6,770,665                 | 17,028,832               | 2,617,597                    | 2,869,775   | 4,193,151     | 6,495,931   | 2,869,637                   | 2,612,558       | 2,323,167                      | 471,912                          | 6,651,430                      | 893,622                          |
| Cost of sales and operations, total.....    | 14,124,790                           | 12,214,655        | 1,910,135  | 22,209,182            | 5,973,279                 | 14,133,784               | 2,102,119                    | 2,125,606   | 3,134,333     | 5,817,199   | 1,812,741                   | 1,997,461       | 2,007,140                      | 334,567                          | 4,916,302                      | 716,345                          |
| Inventory, beginning-of-year.....           | 978,050                              | 912,542           | 65,608     | 1,554,957             | 598,691                   | 1,514,598                | 441,668                      | 725,084   | 704,136       | 1,118,558   | 121,186                     | 516,282         | 238,142                        | 131,722                          | 919,123                        | 103,880                          |
| Merchandise purchased.....                  | 13,746,296                           | 11,992,642        | 21,196,153 | 21,196,153            | 5,426,915                 | 13,729,231               | 2,034,947                    | 2,067,697   | 2,925,321     | 3,762,795   | 1,735,448                   | 1,960,289       | 1,968,050                      | 321,258                          | 4,695,710                      | 654,304                          |
| Cost of labor.....                          | 168,018                              | 91,329            | 74,689     | 330,097               | 87,238                    | 202,340                  | 40,629                       | 40,084  | 133,975       | 262,032   | 44,438                      | 23,308          | 13,466                         | 7,169                            | 142,267                        | 33,923                           |
| Material and supplies.....                  | 72,617                               | 28,967            | 43,650     | 170,949               | 58,127                    | 169,897                  | 25,915                       | 15,924  | 34,833        | 108,350   | 21,143                      | 9,114           | 34,069                         | 11,294                           | 103,467                        | 7,370                            |
| Other costs.....                            | 125,160                              | 126,058           | 29,102     | 722,863               | 520,735                   | 49,887                   | 52,241                       | 88,004  | 60,761        | 60,761  | 16,142                      | 9,476           | 30,324                         | 7,047                            | 120,721                        | 20,873                           |
| Less: Inventory, end-of-year.....           | 995,351                              | 938,883           | 56,468     | 1,765,747             | 718,427                   | 554,039                  | 493,281                      | 764,403   | 751,936       | 107,301   | 115,616                     | 523,012         | 256,911                        | 143,923                          | 994,986                        | 164,014                          |
| Depreciation.....                           | 179,584                              | 138,774           | 40,810     | 195,060               | 28,047                    | 130,987                  | 36,026                       | 32,372  | 66,110        | 188,018   | 83,784                      | 33,208          | 21,762                         | 11,490                           | 141,713                        | 14,563                           |
| Taxes.....                                  | 232,893                              | 195,187           | 37,706     | 329,592               | 46,726                    | 243,929                  | 38,937                       | 54,002  | 77,101        | 224,458   | 143,441                     | 49,134          | 52,314                         | 10,583                           | 117,332                        | 13,986                           |
| Rent.....                                   | 187,287                              | 125,131           | 62,156     | 504,446               | 51,085                    | 418,403                  | 34,958                       | 114,214   | 93,079        | 302,252   | 60,219                      | 39,308          | 21,522                         | 187,576                          | 17,671                         | 17,671                           |
| Repairs.....                                | 71,158                               | 34,011            | 17,147     | 88,651                | 38,424                    | 37,707                   | 12,520                       | 12,787  | 19,273        | 85,157  | 44,495                      | 10,860          | 7,937                          | 4,819                            | 53,160                         | 4,994                            |
| Salaries and wages.....                     | 760,533                              | 586,098           | 174,435    | 239,029               | 35,564                    | 102,604                  | 161,962                      | 254,029   | 335,268       | 1,105,230   | 330,195                     | 282,427         | 59,891                         | 28,732                           | 495,188                        | 47,069                           |
| Insurance.....                              | 82,964                               | 64,098            | 18,866     | 162,580               | 35,564                    | 102,604                  | 24,956                       | 30,096  | 43,746        | 73,817  | 38,022                      | 22,022          | 12,142                         | 6,236                            | 67,794                         | 7,673                            |
| Legal and professional fees.....            | 26,541                               | 20,122            | 6,389      | 47,884                | 9,240                     | 31,191                   | 7,353                        | 10,180  | 12,558        | 28,740  | 16,187                      | 10,225          | 6,438                          | 1,598                            | 22,803                         | 2,248                            |
| Commissions.....                            | 3,793                                | 1,248             | 439        | 40,125                | 23,527                    | 6,511                    | 10,087                       | 26,311  | 26,311        | 4,938   | 663                         | 262             | 512                            | 1,303                            | 33,851                         | 5,278                            |
| Amortization.....                           | 606                                  | 167               | 49         | 867                   | 256                       | 433                      | 178                          | 237   | 538           | 1,430   | 319                         | 307             | 67                             | 934                              | 934                            | 3                                |
| Retirement plans, etc.....                  | 1,110                                | 693               | 417        | 1,274                 | 396                       | 644                      | 234                          | 637   | 703           | 841   | 146                         | 577             | 67                             | 2                                | 903                            | 144                              |
| Interest.....                               | 50,211                               | 40,568            | 9,643      | 108,590               | 50,524                    | 32,659                   | 25,407                       | 17,970  | 28,244        | 46,101  | 94,528                      | 11,855          | 10,076                         | 3,215                            | 45,590                         | 4,096                            |
| Bad debts.....                              | 12,492                               | 11,244            | 1,244      | 38,658                | 18,379                    | 30,359                   | 9,920                        | 6,937   | 17,691        | 2,885   | 1,580                       | 3,767           | 1,284                          | 113                              | 17,576                         | 1,651                            |
| Cash losses.....                            | 8,531                                | 4,534             | 434        | 13,482                | 1,176                     | 10,519                   | 1,787                        | 1,230   | 1,753         | 7,754   | 2,568                       | 736             | 1,996                          | 356                              | 9,388                          | 188                              |
| Depreciation.....                           | 663,097                              | 513,215           | 149,842    | 1,105,837             | 254,312                   | 700,372                  | 151,153                      | 206,567   | 336,443       | 607,111   | 267,303                     | 129,334         | 65,704                         | 51,376                           | 541,319                        | 57,713                           |
| Other business deductions.....              | 3,097,098                            | 2,347,949         | 749,149    | 5,488,841             | 985,185                   | 3,814,492                | 689,164                      | 1,062,984   | 1,428,957     | 3,288,436   | 1,390,895                   | 472,482         | 188,064                        | 188,064                          | 4,756,597                      | 248,018                          |
| Gross profit (less loss).....               | 3,111,135                            | 2,361,714         | 749,421    | 5,501,716             | 989,382                   | 3,819,566                | 692,768                      | 1,069,309   | 1,445,515     | 3,292,044   | 1,391,215                   | 950,878         | 473,871                        | 193,815                          | 2,485,684                      | 250,863                          |
| Gross loss.....                             | 14,037                               | 13,765            | 272        | 12,875                | 4,197                     | 5,074                    | 3,604                        | 6,325   | 6,558         | 3,608   | 320                         | 3,673           | 1,389                          | 5,751                            | 9,087                          | 2,845                            |
| Net profit (less loss).....                 | 816,338                              | 591,869           | 224,469    | 1,281,529             | 188,399                   | 919,444                  | 173,686                      | 318,815   | 380,139       | 609,704   | 333,999                     | 332,108         | 156,455                        | 50,719                           | 741,469                        | 70,741                           |
| Net profit.....                             | 911,534                              | 688,272           | 243,262    | 1,424,942             | 229,911                   | 985,026                  | 200,605                      | 351,025   | 423,506       | 707,031   | 374,504                     | 345,168         | 168,501                        | 72,033                           | 830,920                        | 82,856                           |
| Net loss.....                               | 95,196                               | 76,403            | 18,953     | 133,413               | 41,512                    | 65,582                   | 26,319                       | 32,210  | 43,167        | 97,327  | 40,505                      | 13,557          | 12,046                         | 21,514                           | 89,451                         | 12,095                           |
| BUSINESSES WITH NET PROFIT                  |                                      |                   |            |                       |                           |                          |                              |   |               |   |                             |                 |                                |                                  |                                |                                  |
| Business receipts.....                      | 15,423,097                           | 12,969,522        | 2,453,575  | 24,990,942            | 5,843,475                 | 16,638,392               | 2,509,075                    | 2,949,253   | 4,164,552     | 6,137,917   | 2,840,708                   | 2,836,332       | 2,282,820                      | 466,248                          | 6,652,631                      | 860,090                          |
| Business deductions, total.....             | 14,511,563                           | 12,300,250        | 2,210,313  | 23,576,000            | 5,613,564                 | 15,653,366               | 2,309,070                    | 2,598,228   | 3,741,246     | 5,430,886   | 2,466,204                   | 2,490,687       | 2,114,319                      | 394,215                          | 5,821,711                      | 777,214                          |
| Cost of sales and operations, total.....    | 12,531,262                           | 10,781,248        | 1,750,034  | 19,836,523            | 4,962,440                 | 13,015,517               | 1,858,556                    | 1,931,669   | 2,824,575     | 3,223,206   | 1,600,592                   | 1,970,347       | 1,834,707                      | 284,792                          | 4,370,329                      | 629,822                          |
| Inventory, beginning-of-year.....           | 822,890                              | 767,480           | 111,387    | 1,513,270             | 453,452                   | 1,063,818                | 366,753                      | 623,599   | 609,189       | 96,201  | 1,600,592                   | 474,177         | 807,239                        | 83,468                           | 1,676,625                      | 284,463                          |
| Merchandise purchased.....                  | 12,209,890                           | 10,599,286        | 1,638,643  | 18,323,292            | 4,509,067                 | 12,806,267               | 1,491,802                    | 1,308,264   | 2,664,988     | 2,873,811   | 1,534,265                   | 1,898,169       | 1,816,597                      | 281,927                          | 4,158,978                      | 578,572                          |
| Cost of labor.....                          | 151,018                              | 85,726            | 40,550     | 289,534               | 73,347                    | 176,186                  | 1,367,362                    | 1,034,034   | 191,994       | 90,363  | 36,579                      | 18,549          | 8,136                          | 6,857                            | 128,758                        | 31,278                           |
| Material and supplies.....                  | 45,296                               | 25,699            | 20,550     | 144,909               | 43,071                    | 81,824                   | 21,634                       | 16,094  | 31,438        | 90,237  | 18,540                      | 8,943           | 3,410                          | 1,043                            | 87,403                         | 19,585                           |
| Other costs.....                            | 137,451                              | 110,940           | 26,511     | 633,427               | 458,600                   | 134,799                  | 40,028                       | 39,520  | 78,803        | 47,179  | 14,197                      | 9,331           | 3,310                          | 5,044                            | 109,082                        | 21,443                           |
| Less: Inventory, end-of-year.....           | 851,213                              | 801,439           | 49,774     | 1,542,909             | 605,498                   | 501,077                  | 436,334                      | 678,986   | 661,817       | 89,618  | 95,698                      | 495,504         | 222,991                        | 102,940                          | 846,987                        | 88,549                           |
| Depreciation.....                           | 153,319                              | 117,980           | 35,339     | 169,538               | 23,051                    | 115,563                  | 30,924                       | 27,274  | 57,544        | 152,444   | 67,872                      | 31,259          | 19,462                         | 7,648                            | 116,108                        | 12,046                           |
| Taxes.....                                  | 203,034                              | 169,858           | 33,176     | 296,342               | 39,172                    | 222,344                  | 34,826                       | 48,674  | 66,920        | 187,540   | 120,803                     | 46,503          | 47,831                         | 8,263                            | 101,396                        | 12,436                           |
| Rent.....                                   | 162,688                              | 108,374           | 54,314     | 454,882               | 38,386                    | 387,705                  | 28,791                       | 100,840   | 80,311        | 242,669   | 36,749                      | 56,474          | 34,146                         | 15,819                           | 158,940                        | 14,313                           |
| Repairs.....                                | 61,506                               | 46,233            | 15,273     | 70,051                | 29,103                    | 31,504                   | 9,444                        | 11,340  | 16,182        | 36,749  | 10,098                      | 6,897           | 3,938                          | 4,268                            | 42,682                         | 4,268                            |
| Salaries and wages.....                     | 670,985                              | 515,089           | 155,896    | 1,406,185             | 199,760                   | 1,058,210                | 148,215                      | 291,229   | 323,172       | 928,032   | 279,687                     | 86,274          | 23,617                         | 23,617                           | 426,354                        | 41,326                           |
| Insurance.....                              | 73,118                               | 56,014            | 17,104     | 144,514               | 28,982                    | 93,516                   | 22,016                       | 26,945  | 39,081        | 62,297  | 31,777                      | 20,804          | 10,942                         | 4,970                            | 58,480                         | 6,703                            |
| Legal and professional fees.....            | 23,139                               | 17,349            | 5,790      | 41,729                | 7,238                     | 28,295                   | 6,196                        | 8,890   | 10,986        | 23,959  | 13,503                      | 9,422           | 5,385                          | 1,349                            | 18,654                         | 1,826                            |
| Commissions.....                            | 2,951                                | 1,838             | 1,113      | 35,229                | 19,993                    | 5,862                    | 9,376                        | 2,264   | 21,654        | 3,462   | 633                         | 236             | 507                            | 1,021                            | 29,458                         | 3,834                            |
| Amortization.....                           | 394                                  | 144               | 250        | 749                   | 239                       | 332                      | 178                          | 225   | 473           | 669   | 316                         | 307             | 590                            | 713                              | 3                              | 3                                |
| Retirement plans, etc.....                  | 793                                  | 564               | 229        | 1,204                 | 328                       | 644                      | 232                          | 595   | 702           | 639   | 146                         | 64              | 64                             | 2                                | 637                            | 144                              |
| Interest.....                               | 41,007                               | 33,290            | 7,717      | 87,948                | 38,755                    | 27,768                   | 21,425                       | 16,046  | 24,820        | 37,384  | 20,490                      | 11,281          | 8,977                          | 2,460                            | 35,370                         | 3,157                            |
| Bad debts.....                              | 9,232                                | 8,542             | 690        | 46,699                | 13,399                    | 24,503                   | 8,757                        | 6,213   | 15,396        | 2,168   | 1,294                       | 3,550           | 1,085                          | 104                              | 12,792                         | 1,0</                            |

Footnotes at end of table.



## PROPRIETORSHIPS

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item  | Finance, insurance, and real estate |                                      |             |  |   |        | Services                      |                   |            |                           |                         |                      |         |
|---|-------------------------------------|--------------------------------------|-------------|--|---|--------|-------------------------------|-------------------|------------|---------------------------|-------------------------|----------------------|---------|
|   | Total                               | Finance agents, brokers, and service | Real estate |  |   | Total  | Agents, brokers, and managers | Other real estate | Total      | Tourist courts and motels | Trailer parks and camps | Other lodging places |         |
|   |                                     |                                      | Insurance   | Operators, except developers, and lessors of buildings | Lessors of real property other than buildings |        |                               |                   |            |                           |                         |                      |         |
|   | (61)                                | (62)                                 | (63)        | (64)   | (65)  | (66)   | (67)                          | (68)              | (69)       | (70)                      | (71)                    | (72)                 | (73)    |
| NUMBER OF BUSINESSES                        |                                     |                                      |             |  |   |        |                               |                   |            |                           |                         |                      |         |
| Businesses with and without net profit..... | 515,872                             | 31,586                               | 179,125     | 305,161  | 18,213  | 19,669 | 216,613                       | 50,666            | 2,390,247  | 110,064                   | 40,910                  | 31,885               | 37,269  |
| Businesses with net profit.....             | 415,438                             | 21,927                               | 159,804     | 233,707  | 10,324  | 10,908 | 172,151                       | 40,324            | 1,996,969  | 67,703                    | 24,367                  | 19,923               | 23,393  |
| BUSINESSES WITH AND WITHOUT NET PROFIT      |                                     |                                      |             |  |   |        |                               |                   |            |                           |                         |                      |         |
| Business receipts.....                      | 7,759,614                           | 965,488                              | 2,553,975   | 4,240,151  | 437,195                                       | 41,393 | 2,261,789                     | 1,499,774         | 36,547,905 | 1,711,001                 | 872,449                 | 385,012              | 453,540 |
| Business deductions, total.....             | 5,258,404                           | 796,813                              | 1,432,721   | 3,028,870  | 431,398                                       | 33,187 | 1,325,875                     | 1,238,410         | 22,902,407 | 1,572,923                 | 790,535                 | 363,716              | 418,672 |
| Cost of sales and operations, total.....    | 1,951,035                           | 564,916                              | 362,594     | 1,023,525  | 61,956  | 7,941  | 164,749                       | 788,879           | 6,642,851  | 308,961                   | 114,548                 | 75,620               | 118,793 |
| Inventory, beginning-of-year.....           | 171,704                             | 16,192                               | 282         | 125,230  | 28,775  | 87     | 12,158                        | 114,210           | 422,511    | 3,310                     | 3,310                   | 5,163                | 4,826   |
| Merchandise purchased.....                  | 819,339                             | 483,248                              | 100,940     | 235,151  | 17,325  | 4,730  | 40,341                        | 172,955           | 3,077,686  | 216,848                   | 74,972                  | 62,884               | 78,992  |
| Cost of labor.....                          | 106,800                             | 1,594                                | 21,987      | 83,219   | 1,116   | 151    | 21,316                        | 60,636            | 1,475,855  | 49,076                    | 22,892                  | 3,978                | 22,506  |
| Material and supplies.....                  | 174,414                             | 17,223                               | 3,498       | 133,693  | 3,064   | 248    | 18,371                        | 132,010           | 1,211,872  | 22,311                    | 10,884                  | 3,608                | 7,819   |
| Other costs.....                            | 837,424                             | 61,697                               | 236,003     | 539,724  | 36,920  | 2,871  | 91,108                        | 408,825           | 914,164    | 19,985                    | 6,374                   | 8,359                | 8,359   |
| Less: Inventory, end-of-year.....           | 158,646                             | 15,038                               | (*)         | 143,492  | (*)   | (*)    | 18,345                        | 99,757            | 459,237    | 12,558                    | 3,584                   | 5,265                | 3,709   |
| Depreciation.....                           | 275,527                             | 11,246                               | 59,189      | 205,092  | 81,811  | 6,661  | 83,084                        | 33,536            | 1,585,763  | 254,501                   | 141,289                 | 69,725               | 43,487  |
| Taxes.....                                  | 130,154                             | 5,620                                | 28,538      | 105,996  | 50,395  | 4,326  | 20,519                        | 20,546            | 713,883    | 121,755                   | 61,997                  | 29,562               | 30,196  |
| Rent.....                                   | 170,114                             | 14,311                               | 64,125      | 91,678   | 11,671  | 666    | 60,233                        | 18,988            | 1,572,898  | 48,678                    | 30,306                  | 4,890                | 13,482  |
| Repairs.....                                | 62,748                              | 1,927                                | 49,533      | 17,216   | 1,808   | 24,777 | 8,632                         | 39,773            | 398,773    | 71,715                    | 16,776                  | 18,145               | 18,145  |
| Salaries and wages.....                     | 372,961                             | 30,899                               | 185,178     | 156,884  | 25,822  | 902    | 66,619                        | 63,541            | 4,376,685  | 175,428                   | 92,679                  | 26,778               | 55,971  |
| Insurance.....                              | 85,257                              | 3,448                                | 30,417      | 51,392   | 8,905   | 765    | 22,975                        | 18,747            | 488,188    | 45,560                    | 23,507                  | 10,687               | 11,366  |
| Legal and professional fees.....            | 68,407                              | 10,567                               | 14,557      | 43,283   | 4,716   | 308    | 25,626                        | 12,633            | 725,505    | 6,599                     | 6,599                   | 2,450                | 2,533   |
| Commissions.....                            | 446,964                             | 9,618                                | 92,080      | 345,266  | 7,800   | 549    | 284,477                       | 52,440            | 1,697,796  | 2,700                     | 1,115                   | 945                  | 640     |
| Amortization.....                           | 2,845                               | 36                                   | 1,351       | 1,458  | 1,055   | 283    | 283                           | 120               | 8,014      | 266                       | 17                      | 398                  | 398     |
| Retirement plans, etc.....                  | 2,388                               | 123                                  | 1,326       | 1,458  | 41  | -      | 643                           | 235               | 30,167     | 216                       | 53                      | -                    | 163     |
| Interest.....                               | 237,665                             | 21,817                               | 18,642      | 197,206  | 92,675  | 4,335  | 54,021                        | 46,175            | 382,128    | 122,494                   | 74,297                  | 32,520               | 15,677  |
| Bad debts.....                              | 45,125                              | 16,487                               | 17,155      | 11,483   | 887   | 20     | 7,227                         | 3,349             | 41,720     | 1,944                     | 1,617                   | 76                   | 251     |
| Cash losses.....                            | 7,739                               | 717                                  | 908         | 6,114  | 1,031   | 51     | 3,004                         | 2,028             | 30,497     | 8,599                     | 2,339                   | 5,278                | 982     |
| Depletion.....                              | 1,698                               | 1,448                                | 4           | 246  | 6   | 207    | 33                            | -                 | 1,078      | -                         | -                       | -                    | -       |
| Other business deductions.....              | 1,397,777                           | 103,633                              | 555,369     | 738,775  | 65,191  | 5,238  | 499,805                       | 168,541           | 5,736,461  | 398,089                   | 203,149                 | 88,352               | 106,588 |
| Gross profit (less loss).....               | 5,808,579                           | 400,572                              | 2,191,381   | 3,216,626  | 375,239                                       | 33,452 | 2,097,040                     | 710,895           | 29,923,054 | 1,402,040                 | 757,901                 | 309,392              | 334,747 |
| Gross profit.....                           | 5,818,370                           | 404,364                              | 2,191,684   | 3,222,322  | 375,724                                       | 33,529 | 2,098,381                     | 714,688           | 29,923,445 | 1,403,598                 | 758,028                 | 309,524              | 335,846 |
| Gross loss.....                             | 9,791                               | 3,792                                | 303         | 5,696  | 485   | 77     | 1,341                         | 1,358             | 18,391     | 127                       | 127                     | 132                  | 1,099   |
| Net profit (less loss).....                 | 2,501,210                           | 168,675                              | 1,121,254   | 1,211,281  | 5,797   | 8,206  | 935,914                       | 261,364           | 13,645,498 | 138,078                   | 81,914                  | 21,296               | 34,868  |
| Net profit.....                             | 2,749,237                           | 111,782                              | 1,150,423   | 1,387,032  | 54,335  | 74,716 | 1,010,698                     | 263,283           | 14,307,462 | 246,947                   | 130,176                 | 55,355               | 61,436  |
| Net loss.....                               | 248,027                             | 43,107                               | 29,169      | 175,751  | 48,538  | 6,510  | 74,784                        | 45,919            | 661,964    | 108,869                   | 48,262                  | 34,059               | 26,548  |
| BUSINESSES WITH NET PROFIT                  |                                     |                                      |             |  |   |        |                               |                   |            |                           |                         |                      |         |
| Business receipts.....                      | 6,795,800                           | 694,317                              | 2,498,249   | 3,673,234  | 264,741                                       | 34,302 | 2,099,793                     | 1,274,398         | 34,457,414 | 1,313,732                 | 675,151                 | 279,107              | 359,474 |
| Business deductions, total.....             | 4,046,563                           | 412,535                              | 1,347,826   | 2,286,202  | 210,406                                       | 19,586 | 1,089,095                     | 967,115           | 20,149,952 | 1,066,785                 | 544,975                 | 223,752              | 298,058 |
| Cost of sales and operations, total.....    | 1,413,912                           | 249,589                              | 342,137     | 822,186  | 46,689  | 7,423  | 136,458                       | 631,616           | 5,990,124  | 220,670                   | 79,169                  | 46,213               | 95,288  |
| Inventory, beginning-of-year.....           | 108,069                             | 8,109                                | 221         | 99,639   | 16,074  | 87     | 7,552                         | 75,926            | 348,941    | 8,451                     | 2,000                   | 3,187                | 3,264   |
| Merchandise purchased.....                  | 490,053                             | 211,614                              | 89,067      | 189,372  | 13,703  | 4,730  | 32,268                        | 138,671           | 2,743,816  | 160,470                   | 54,714                  | 38,674               | 67,082  |
| Cost of labor.....                          | 85,215                              | 1,570                                | 16,517      | 67,128   | 952   | 10     | 18,158                        | 48,008            | 1,334,028  | 34,096                    | 13,955                  | 2,671                | 17,470  |
| Material and supplies.....                  | 130,980                             | 3,551                                | 3,117       | 124,312  | 2,072   | 62     | 108,020                       | 14,158            | 1,120,427  | 15,553                    | 7,522                   | 2,420                | 5,611   |
| Other costs.....                            | 704,032                             | 33,564                               | 233,272     | 437,196  | 28,445  | 2,680  | 75,958                        | 330,113           | 829,632    | 10,633                    | 3,509                   | 2,019                | 5,105   |
| Less: Inventory, end-of-year.....           | 104,437                             | 8,909                                | (*)         | 95,461   | (*)   | (*)    | 11,636                        | 69,122            | 386,700    | 8,533                     | 2,531                   | 3,244                | 3,244   |
| Depreciation.....                           | 193,674                             | 8,999                                | 55,234      | 129,441  | 39,135  | 2,998  | 63,791                        | 23,517            | 1,267,937  | 164,960                   | 93,662                  | 43,210               | 28,088  |
| Taxes.....                                  | 80,673                              | 3,738                                | 17,008      | 67,256   | 21,216  | 1,939  | 20,797                        | 13,944            | 613,049    | 124,663                   | 42,227                  | 18,979               | 21,437  |
| Rent.....                                   | 128,934                             | 8,778                                | 40,002      | 97,432   | 4,819   | 1,939  | 40,416                        | 14,132            | 1,401,544  | 38,633                    | 24,962                  | 3,937                | 7,734   |
| Repairs.....                                | 39,867                              | 1,437                                | 10,560      | 27,870   | 2,819   | 419    | 16,453                        | 5,179             | 329,985    | 47,426                    | 24,378                  | 10,874               | 12,114  |
| Salaries and wages.....                     | 325,730                             | 24,610                               | 180,152     | 120,963  | 14,158  | 815    | 52,767                        | 53,228            | 3,989,593  | 124,064                   | 70,753                  | 14,168               | 39,143  |
| Insurance.....                              | 66,647                              | 2,669                                | 29,166      | 34,812   | 3,916   | 407    | 16,581                        | 13,908            | 426,498    | 30,244                    | 15,921                  | 6,551                | 7,772   |
| Legal and professional fees.....            | 51,825                              | 7,773                                | 30,637      | 13,415   | 1,503   | 174    | 20,085                        | 8,875             | 672,880    | 6,766                     | 1,563                   | 1,679                | 1,679   |
| Commissions.....                            | 421,732                             | 8,536                                | 89,979      | 323,217  | 6,623   | 547    | 268,153                       | 47,894            | 150,734    | 1,886                     | 1,055                   | 600                  | 231     |
| Amortization.....                           | 1,778                               | 16                                   | 1,349       | 413  | 155   | 257    | 1                             | 5,273             | 116        | 427                       | 17                      | 294                  | 294     |
| Retirement plans, etc.....                  | 2,260                               | 121                                  | 1,322       | 817  | 32  | -      | 553                           | 232               | 29,525     | 54                        | 53                      | -                    | 1       |
| Interest.....                               | 114,578                             | 11,552                               | 16,263      | 86,763   | 33,720  | 1,417  | 29,507                        | 22,119            | 276,315    | 72,047                    | 45,303                  | 18,053               | 8,691   |
| Bad debts.....                              | 26,962                              | 6,191                                | 14,652      | 6,119  | 100   | -      | 3,816                         | 2,203             | 32,290     | 838                       | 59                      | 231                  | 231     |
| Cash losses.....                            | 2,108                               | 1,584                                | 491         | 1,584  | 32  | -      | 1,395                         | 160               | 12,980     | 4,181                     | 664                     | 3,458                | 59      |
| Depreciation.....                           | 643                                 | 395                                  | 4           | 244  | 6   | 207    | 31                            | 1,026             | 1,026      | -                         | -                       | -                    | -       |
| Other business deductions.....              | 1,175,240                           | 77,600                               | 516,002     | 581,638  | 30,488  | 2,908  | 418,135                       | 130,107           | 4,956,199  | 271,926                   | 142,640                 | 56,070               | 73,216  |
| Gross profit.....                           | 5,381,888                           | 374,728                              | 2,156,112   | 2,851,048  | 218,052                                       | 26,879 | 1,963,335                     | 642,782           | 28,467,290 | 1,093,062                 | 595,982                 | 232,894              | 264,186 |
| Net profit.....                             | 2,749,237                           | 211,782                              | 1,150,423   | 1,387,032  | 54,335  | 74,716 | 1,010,698                     | 307,283           | 14,307,462 | 246,947                   | 130,176                 | 55,355               | 61,436  |

Footnotes at end of table.



Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item  | Services—Continued |  |   |              |              |                         |           |                       |                     |                         | Automobile parking, repair, and services |                                 |                               |                                       |
|---|--------------------|--|---|--------------|--------------|-------------------------|-----------|-----------------------|---------------------|-------------------------|--|---------------------------------|-------------------------------|---------------------------------------|
|   | Personal services  |  |   |              |              | Business services       |           |                       |                     |                         | Automobile repair shops                  |                                 |                               | Automobile parking and other services |
|   | Total              | Coin-operated laundries and dry cleaning | Other laundries and dry cleaning plants | Beauty shops | Barber shops | Other personal services | Total     | Services to buildings | Consulting services | Other business services | Total                                    | General automobile repair shops | Other automobile repair shops |                                       |
|   | (74)               | (75)                                     | (76)                                    | (77)         | (78)         | (79)                    | (80)      | (81)                  | (82)                | (83)                    | (84)                                     | (85)                            | (86)                          | (87) (88)                             |
| NUMBER OF BUSINESSES                        |                    |  |   |              |              |                         |           |                       |                     |                         |  |                                 |                               |                                       |
| Businesses with and without net profit..... | 550,469            | 31,928                                   | 55,322                                  | 206,575      | 121,392      | 135,652                 | 304,613   | 55,111                | 72,164              | 177,338                 | 148,621                                  | 117,374                         | 76,406                        | 40,968                                |
| Businesses with net profit.....             | 484,375            | 20,358                                   | 49,374                                  | 184,420      | 117,876      | 112,347                 | 251,978   | 49,932                | 56,565              | 145,461                 | 120,404                                  | 98,534                          | 63,879                        | 34,655                                |
| BUSINESSES WITH AND WITHOUT NET PROFIT      |                    |  |   |              |              |                         |           |                       |                     |                         |  |                                 |                               |                                       |
| Business receipts.....                      | 5,707,238          | 450,295                                  | 1,276,403                               | 1,637,353    | 858,488      | 1,484,699               | 3,242,507 | 462,286               | 703,287             | 2,076,934               | 3,132,921                                | 2,688,004                       | 1,711,344                     | 444,917                               |
| Business deductions, total.....             | 4,162,551          | 376,486                                  | 1,055,772                               | 1,196,948    | 436,802      | 1,096,943               | 2,311,445 | 321,296               | 411,129             | 1,579,020               | 2,664,408                                | 2,281,751                       | 1,464,211                     | 382,697                               |
| Cost of sales and operations, total.....    | 1,326,628          | 64,609                                   | 349,291                                 | 350,630      | 84,062       | 478,236                 | 824,634   | 120,438               | 126,384             | 577,812                 | 1,573,117                                | 1,506,806                       | 982,063                       | 66,311                                |
| Inventory, beginning-of-year.....           | 80,520             | 1,299                                    | 5,070                                   | 13,933       | 427          | 59,791                  | 25,285    | 780                   | 5,965               | 18,540                  | 122,910                                  | 111,767                         | 88,794                        | 11,343                                |
| Merchandise purchased.....                  | 416,698            | 16,127                                   | 59,345                                  | 70,775       | 2,871        | 267,980                 | 316,249   | 65,864                | 67,873              | 228,512                 | 1,052,816                                | 932,605                         | 728,102                       | 43,145                                |
| Cost of labor.....                          | 291,325            | 11,605                                   | 137,641                                 | 129,079      | 59,095       | 84,777                  | 223,348   | 19,979                | 22,936              | 134,433                 | 1,062,671                                | 932,605                         | 728,102                       | 9,386                                 |
| Material and supplies.....                  | 190,606            | 20,687                                   | 58,411                                  | 68,407       | 17,051       | 84,777                  | 179,803   | 15,450                | 14,329              | 173,869                 | 1,062,671                                | 932,605                         | 728,102                       | 32,332                                |
| Other costs.....                            | 84,619             | 1,117                                    | 5,218                                   | 16,083       | 504          | 61,697                  | 179,803   | 15,450                | 14,329              | 173,869                 | 1,062,671                                | 932,605                         | 728,102                       | 7,436                                 |
| Less: Inventory, end-of-year.....           | 296,964            | 69,802                                   | 70,773                                  | 56,227       | 15,714       | 84,448                  | 137,328   | 16,692                | 18,010              | 102,626                 | 122,027                                  | 71,290                          | 46,958                        | 15,137                                |
| Depreciation.....                           | 137,289            | 11,617                                   | 35,486                                  | 39,897       | 16,129       | 34,160                  | 52,562    | 11,063                | 6,737               | 34,762                  | 76,074                                   | 61,566                          | 36,715                        | 50,737                                |
| Taxes.....                                  | 371,150            | 14,086                                   | 16,007                                  | 9,366        | 2,669        | 17,193                  | 28,052    | 1,968                 | 7,575               | 18,509                  | 30,921                                   | 19,635                          | 12,221                        | 14,508                                |
| Rent.....                                   | 92,345             | 3,823                                    | 4,709                                   | 3,981        | 734          | 4,742                   | 5,421     | 251                   | 1,076               | 4,094                   | 8,132                                    | 7,496                           | 5,695                         | 58,520                                |
| Repairs.....                                | 864,081            | 32,477                                   | 232,751                                 | 342,432      | 142,190      | 124,181                 | 386,121   | 70,215                | 3,240               | 20,594                  | 17,592                                   | 12,341                          | 5,251                         | 20,882                                |
| Salaries and wages.....                     | 77,044             | 8,506                                    | 26,510                                  | 16,085       | 4,833        | 21,110                  | 41,236    | 10,942                | 4,291               | 26,003                  | 56,493                                   | 43,083                          | 26,066                        | 62,624                                |
| Insurance.....                              | 24,020             | 1,868                                    | 8,068                                   | 8,073        | 2,451        | 10,042                  | 33,239    | 2,119                 | 13,082              | 36,842                  | 11,536                                   | 4,622                           | 3,604                         | 13,410                                |
| Legal and professional fees.....            | 1,766              | 30                                       | 426                                     | 426          | 276          | 306                     | 426       | 306                   | 347                 | 730                     | 4,686                                    | 3,774                           | 3,949                         | 3,029                                 |
| Commissions.....                            | 1,127              | 50                                       | 682                                     | 682          | 210          | 246                     | 1,069     | —                     | 347                 | 662                     | 303                                      | 329                             | 329                           | 34                                    |
| Amortization.....                           | —                  | —  | —                                       | —            | —            | —                       | —         | —                     | —                   | —                       | —  | —                               | —                             | 174                                   |
| Retirement plans, etc.....                  | —                  | —  | —                                       | —            | —            | —                       | —         | —                     | —                   | —                       | —  | —                               | —                             | —                                     |
| Interest.....                               | 59,321             | 14,086                                   | 16,007                                  | 9,366        | 2,669        | 17,193                  | 28,052    | 1,968                 | 7,575               | 18,509                  | 30,921                                   | 19,635                          | 12,221                        | 11,286                                |
| Bad debts.....                              | 4,473              | 1,270                                    | 2,140                                   | 125          | 366          | 572                     | 2,390     | 687                   | 1,076               | 4,094                   | 8,132                                    | 7,496                           | 5,695                         | 636                                   |
| Casualty losses.....                        | —                  | —  | —                                       | —            | —            | —                       | —         | —                     | —                   | —                       | —  | —                               | —                             | 1,731                                 |
| Depletion.....                              | —                  | —  | —                                       | —            | —            | —                       | —         | —                     | —                   | —                       | —  | —                               | —                             | —                                     |
| Other business deductions.....              | 874,592            | 105,662                                  | 220,317                                 | 231,325      | 76,965       | 240,323                 | 623,221   | 71,412                | 150,734             | 401,075                 | 287,594                                  | 212,318                         | 133,989                       | 73,276                                |
| Gross profit (less loss).....               | 4,380,610          | 385,886                                  | 927,112                                 | 1,286,793    | 774,426      | 1,006,463               | 2,437,873 | 341,848               | 576,903             | 1,499,122               | 1,559,804                                | 1,181,198                       | 793,281                       | 378,406                               |
| Gross profit.....                           | 4,381,950          | 385,886                                  | 927,112                                 | 1,286,793    | 775,076      | 1,007,098               | 2,421,363 | 341,860               | 578,068             | 1,501,435               | 1,562,502                                | 1,183,827                       | 793,027                       | 378,679                               |
| Gross loss.....                             | 1,340              | —  | 11                                      | 44           | 650          | 635                     | 3,490     | 12                    | 1,165               | 2,313                   | 2,706                                    | 2,629                           | 1,766                         | 73                                    |
| Net profit (less loss).....                 | 1,544,687          | 73,809                                   | 220,631                                 | 440,405      | 421,686      | 388,156                 | 931,062   | 140,990               | 292,158             | 497,914                 | 468,513                                  | 406,253                         | 247,133                       | 159,120                               |
| Net profit.....                             | 1,610,378          | 90,229                                   | 223,868                                 | 455,073      | 422,909      | 412,299                 | 1,023,472 | 144,363               | 324,083             | 555,026                 | 510,446                                  | 426,782                         | 261,902                       | 62,260                                |
| Net loss.....                               | 65,691             | 16,420                                   | 9,237                                   | 14,668       | 1,223        | 24,143                  | 92,410    | 3,373                 | 31,925              | 57,112                  | 41,933                                   | 20,529                          | 14,769                        | 83,664                                |
| BUSINESSES WITH NET PROFIT                  |                    |  |   |              |              |                         |           |                       |                     |                         |  |                                 |                               |                                       |
| Business receipts.....                      | 5,401,119          | 379,297                                  | 1,192,699                               | 1,542,895    | 855,316      | 1,430,912               | 2,999,254 | 441,875               | 645,464             | 1,911,915               | 2,856,904                                | 2,511,292                       | 1,591,845                     | 385,612                               |
| Business deductions, total.....             | 3,790,741          | 289,068                                  | 962,831                                 | 1,087,822    | 432,407      | 1,018,613               | 1,975,782 | 297,512               | 321,381             | 1,356,889               | 2,386,458                                | 2,084,510                       | 1,329,943                     | 301,948                               |
| Cost of sales and operations, total.....    | 1,230,796          | 52,366                                   | 324,881                                 | 316,998      | 82,737       | 453,814                 | 737,555   | 111,568               | 100,702             | 525,285                 | 1,437,399                                | 1,380,927                       | 896,024                       | 56,472                                |
| Inventory, beginning-of-year.....           | 74,248             | 550                                      | 4,728                                   | 11,831       | 423          | 56,816                  | 21,204    | 780                   | 3,578               | 17,046                  | 93,006                                   | 70,306                          | 56,004                        | 10,690                                |
| Merchandise purchased.....                  | 395,157            | 12,902                                   | 57,227                                  | 63,161       | 2,672        | 299,195                 | 283,389   | 19,842                | 56,528              | 207,019                 | 973,365                                  | 887,011                         | 728,354                       | 37,790                                |
| Cost of labor.....                          | 373,113            | 9,968                                    | 136,434                                 | 121,643      | 58,508       | 46,560                  | 204,383   | 59,296                | 19,842              | 125,091                 | 224,080                                  | 216,366                         | 117,065                       | 7,714                                 |
| Material and supplies.....                  | 291,728            | 17,407                                   | 63,207                                  | 118,791      | 16,693       | 75,630                  | 204,383   | 20,590                | 9,666               | 66,656                  | 175,380                                  | 166,545                         | 76,429                        | 9,035                                 |
| Other costs.....                            | 174,951            | 12,116                                   | 68,170                                  | 14,372       | 4,873        | 75,420                  | 155,485   | 14,046                | 14,129              | 127,310                 | 46,333                                   | 40,210                          | 26,796                        | 6,123                                 |
| Less: Inventory, end-of-year.....           | 78,501             | 577                                      | 4,885                                   | 12,800       | 432          | 59,807                  | 23,818    | 2,986                 | 2,999               | 17,837                  | 123,445                                  | 108,365                         | 81,593                        | 14,880                                |
| Depreciation.....                           | 250,604            | 51,257                                   | 61,648                                  | 48,267       | 15,435       | 73,997                  | 97,506    | 14,904                | 12,181              | 70,421                  | 96,225                                   | 63,191                          | 41,552                        | 33,034                                |
| Taxes.....                                  | 123,728            | 8,192                                    | 35,969                                  | 35,969       | 15,941       | 31,851                  | 45,848    | 10,128                | 5,518               | 30,202                  | 67,791                                   | 56,204                          | 33,302                        | 22,902                                |
| Rent.....                                   | 330,933            | 29,205                                   | 57,881                                  | 106,473      | 81,368       | 56,006                  | 85,893    | 5,212                 | 19,388              | 61,293                  | 109,337                                  | 60,368                          | 36,274                        | 11,587                                |
| Repairs.....                                | 80,438             | 15,438                                   | 22,974                                  | 15,761       | 7,702        | 18,658                  | 24,944    | 6,327                 | 2,553               | 16,064                  | 31,634                                   | 14,180                          | 9,745                         | 17,434                                |
| Salaries and wages.....                     | 815,360            | 24,667                                   | 213,179                                 | 323,936      | 141,510      | 112,068                 | 328,385   | 64,589                | 39,744              | 224,052                 | 292,077                                  | 242,573                         | 145,748                       | 96,825                                |
| Insurance.....                              | 69,391             | 6,588                                    | 24,127                                  | 14,516       | 4,812        | 19,348                  | 35,043    | 10,178                | 3,157               | 21,708                  | 50,421                                   | 39,236                          | 23,305                        | 11,385                                |
| Legal and professional fees.....            | 21,722             | 3,526                                    | 4,086                                   | 7,418        | 2,553        | 8,499                   | 21,355    | 2,029                 | 12,000              | 13,292                  | 7,581                                    | 4,797                           | 4,702                         | 3,303                                 |
| Commissions.....                            | 21,970             | 3,960                                    | 4,630                                   | 3,973        | 788          | 3,973                   | 36,062    | 2,871                 | 2,763               | 32,668                  | 7,901                                    | 4,650                           | 2,763                         | 2,084                                 |
| Amortization.....                           | 1,096              | 50                                       | 51                                      | 576          | 276          | 383                     | 36,062    | 2,871                 | 2,763               | 32,668                  | 7,901                                    | 4,650                           | 2,763                         | 2,084                                 |
| Retirement plans, etc.....                  | 1,120              | —  | 675                                     | 675          | 110          | 246                     | 959       | —                     | 312                 | 647                     | 503                                      | 329                             | 329                           | 174                                   |
| Interest.....                               | 49,473             | 11,167                                   | 13,367                                  | 7,576        | 2,669        | 14,695                  | 16,895    | 1,789                 | 4,097               | 11,009                  | 23,275                                   | 16,771                          | 9,819                         | 6,504                                 |
| Bad debts.....                              | 6,596              | 1,230                                    | 2,230                                   | 392          | 321          | 415                     | 3,144     | 251                   | 273                 | 2,620                   | 7,433                                    | 6,877                           | 5,289                         | 556                                   |
| Casualty losses.....                        | 1,599              | 342                                      | 476                                     | 45           | 321          | 415                     | 1,120     | 686                   | 16                  | 418                     | 749                                      | 359                             | 359                           | 390                                   |
| Depletion.....                              | —                  | —  | —                                       | —            | —            | —                       | —         | —                     | —                   | —                       | —  | —                               | —                             | —                                     |
| Other business deductions.....              | 785,915            | 84,506                                   | 201,871                                 | 206,033      | 76,076       | 217,429                 | 531,783   | 66,980                | 118,599             | 34,620                  | 252,088                                  | 191,309                         | 121,215                       | 70,094                                |
| Gross profit.....                           | 4,170,323          | 326,931                                  | 867,818                                 | 1,225,897    | 772,579      | 977,048                 | 2,461,699 | 330,307               | 544,762             | 1,386,630               | 1,459,505                                | 1,130,365                       | 695,831                       | 329,140                               |
| Net profit.....                             | 1,610,378          | 90,229                                   | 223,868                                 | 455,073      | 422,909      | 412,299                 | 1,023,472 | 144,363               | 324,083             | 555,026                 | 510,446                                  | 426,782                         | 261,902                       | 83,664                                |

Footnotes at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Services—Continued                          |  |           |   |   |                             |                                    |                                   |                      |  |  |                              |  |         |                                  |
|---|--|-----------|---|---|-----------------------------|------------------------------------|-----------------------------------|----------------------|--|--|------------------------------|--|---------|----------------------------------|
| Item  | Amusement and recreation services, including motion pictures |           |   |   | Medical and health services |                                    |                                   | Educational services |  | Accounting, auditing, and bookkeeping services |                              |  |         | Nature of business not allocable |
|   | Repair services, except automobile                           | Total     | Theatrical producers, bands, orchestras, and entertainers | Other amusement and recreation services | Total                       | Offices of physicians and surgeons | Other medical and health services | Legal services       | Engineering and architectural services | Total  | Certified public accountants | Other accounting, auditing, and bookkeeping services |         |                                  |
| (89)  | (90)   | (91)      | (92)  | (93)                                    | (94)                        | (95)                               | (96)                              | (97)                 | (98)                                   | (99)   | (100)                        | (101)  | (102)   | (103)                            |
| NUMBER OF BUSINESSES                        |  |           |   |   |                             |                                    |                                   |                      |  |  |                              |  |         |                                  |
| Businesses with and without net profit..... | 188,198  | 157,693   | 54,984  | 102,709                                 | 410,294                     | 154,799                            | 255,495                           | 125,497              | 94,852                                 | 60,259   | 120,193                      | 17,833   | 119,494 | 25,139                           |
| Businesses with net profit.....             | 149,538  | 102,022   | 43,908  | 58,114                                  | 388,192                     | 147,030                            | 241,162                           | 111,671              | 82,895                                 | 49,283   | 107,606                      | 15,673   | 81,322  | 17,340                           |
| BUSINESSES WITH AND WITHOUT NET PROFIT      |  |           |   |   |                             |                                    |                                   |                      |  |  |                              |  |         |                                  |
| Business receipts.....                      | 1,939,734  | 1,718,815 | 369,135   | 1,349,680                               | 13,060,548                  | 7,260,419                          | 5,800,129                         | 2,626,833            | 403,356                                | 1,210,799                                      | 981,614                      | 349,974  | 631,640 | 148,252                          |
| Business deductions, total.....             | 1,470,393  | 1,522,885 | 266,126   | 1,256,759                               | 5,888,323                   | 2,816,782                          | 3,071,541                         | 1,219,201            | 274,319                                | 840,774  | 510,965                      | 179,183  | 331,782 | 109,388                          |
| Cost of sales and operations, total.....    | 840,102  | 356,882   | 36,263  | 360,619                                 | 869,423                     | 217,752                            | 651,671                           | 92,486               | 41,081                                 | 234,060  | 24,829                       | 6,174  | 18,655  | 53,630                           |
| Inventory, beginning-of-year.....           | 108,005  | 35,964    | 1,239   | 34,725                                  | 14,711                      | 21,135                             | 13,576                            | 13                   | 1                                      | 7,123  | 285                          | 95   | 200     | 3,750                            |
| Merchandise purchased.....                  | 522,351  | 228,066   | 7,006   | 221,060                                 | 193,798                     | 36,541                             | 157,257                           | 23,453               | 9,984                                  | 109,345  | 1,526                        | —  | 1,526   | 30,316                           |
| Cost of labor.....                          | 132,716  | 59,543    | 15,660  | 43,883                                  | 184,019                     | 48,046                             | 135,973                           | 8,073                | 9,303                                  | 109,345  | 14,707                       | 5,202  | 3,303   | 50,316                           |
| Material and supplies.....                  | 152,456  | 38,603    | 4,171   | 34,432                                  | 311,960                     | 92,484                             | 219,476                           | 8,073                | 9,303                                  | 109,345  | 14,707                       | 5,202  | 3,303   | 50,316                           |
| Other costs.....                            | 39,911   | 72,082    | 8,536   | 65,346                                  | 178,524                     | 39,564                             | 138,960                           | 60,564               | 12,466                                 | 75,754   | 4,975                        | 835  | 2,122   | 1,963                            |
| Less: Inventory, end-of-year.....           | 115,337  | 39,376    | (*)   | 39,027                                  | 151,569                     | 1,414                              | 12,175                            | (*)                  | 3,520                                  | 6,515  | (*)                          | (*)  | (*)     | 322                              |
| Depreciation.....                           | 75,820   | 136,713   | 14,458  | 122,255                                 | 380,284                     | 195,410                            | 184,884                           | 64,968               | 26,843                                 | 27,773   | 10,415                       | 10,415   | 27,358  | 4,228                            |
| Taxes.....                                  | 40,023   | 43,122    | 5,432   | 37,690                                  | 168,245                     | 75,565                             | 92,680                            | 24,423               | 10,293                                 | 19,649   | 14,394                       | 4,786  | 9,608   | 1,948                            |
| Rent.....                                   | 48,581   | 84,071    | 8,701   | 75,370                                  | 517,020                     | 286,466                            | 230,554                           | 126,366              | 16,788                                 | 33,021   | 50,797                       | 17,776   | 33,021  | 5,226                            |
| Repairs.....                                | 19,887   | 33,659    | 3,296   | 30,363                                  | 75,596                      | 32,994                             | 42,602                            | 9,504                | 7,567                                  | 6,969  | 1,947                        | 3,992  | 6,137   | 605                              |
| Salaries and wages.....                     | 140,186  | 198,619   | 50,125  | 148,494                                 | 1,531,973                   | 789,269                            | 742,704                           | 286,004              | 63,694                                 | 212,105  | 166,679                      | 72,612   | 94,067  | 7,643                            |
| Insurance.....                              | 31,885   | 28,340    | 2,014   | 26,326                                  | 150,319                     | 94,393                             | 55,926                            | 19,489               | 5,653                                  | 15,510   | 10,616                       | 3,507  | 7,109   | 6,043                            |
| Legal and professional fees.....            | 7,197  | 19,096    | 9,604   | 4,492                                   | 409,236                     | 202,618                            | 202,618                           | 95,692               | 1,662                                  | 83,152   | 19,087                       | 10,198   | 8,889   | 1,228                            |
| Commissions.....                            | 10,540   | 35,215    | 17,351  | 17,864                                  | 16,559                      | 7,631                              | 8,928                             | 2,741                | 4,761                                  | 9,647  | 3,167                        | 645  | 2,322   | 1,305                            |
| Amortization.....                           | 3  | 1,215     | 1   | 1,211                                   | 1,984                       | 796                                | 1,183                             | 268                  | 430                                    | 417  | 6                            | 6  | 411     | 137                              |
| Retirement plans, etc.....                  | 546  | 1,300     | 88  | 1,212                                   | 20,530                      | 14,872                             | 5,658                             | 1,791                | 137                                    | 1,662  | 733                          | 307  | 426     | 50                               |
| Interest.....                               | 12,447   | 20,912    | 779   | 20,133                                  | 74,012                      | 26,600                             | 47,412                            | 9,828                | 4,175                                  | 7,192  | 7,466                        | 1,525  | 5,941   | 1,246                            |
| Bad debts.....                              | 4,866  | 2,160     | 302   | 1,858                                   | 3,967                       | 1,750                              | 2,217                             | 4,043                | 220                                    | 1,848  | 1,377                        | 103  | 1,274   | 30                               |
| Cash losses.....                            | 2,878  | 4,661     | 460   | 4,201                                   | 2,590                       | 802                                | 1,788                             | 658                  | 156                                    | 312  | 129                          | —  | 129     | 1,254                            |
| Depletion.....                              | 1  | 1         | —   | —                                       | 206                         | 23                                 | 183                               | 16                   | —                                      | 170  | —                            | —  | —       | 5                                |
| Other business deductions.....              | 235,432  | 516,919   | 117,249   | 399,670                                 | 1,670,369                   | 869,881                            | 800,488                           | 481,089              | 91,021                                 | 184,468  | 165,357                      | 49,182   | 116,175 | 27,373                           |
| Gross profit (less loss).....               | 1,099,632  | 1,321,933 | 332,872   | 989,061                                 | 12,191,125                  | 7,042,667                          | 5,148,458                         | 2,534,347            | 362,275                                | 976,739  | 956,785                      | 343,800  | 612,985 | 94,622                           |
| Gross profit.....                           | 1,100,758  | 1,325,856 | 332,943   | 992,913                                 | 12,191,499                  | 7,042,763                          | 5,148,736                         | 2,534,612            | 363,210                                | 977,505  | 956,803                      | 343,800  | 613,003 | 95,013                           |
| Gross loss.....                             | 1,126  | 3,923     | 71  | 3,892                                   | 374                         | 96                                 | 278                               | 265                  | 1,035                                  | 766  | 18                           | —  | 18      | 391                              |
| Net profit (less loss).....                 | 469,341  | 195,930   | 103,009   | 92,921                                  | 7,172,225                   | 4,443,637                          | 2,728,588                         | 1,407,632            | 129,037                                | 370,025  | 470,649                      | 170,791  | 299,858 | 38,864                           |
| Net profit.....                             | 495,404  | 372,408   | 122,180   | 250,228                                 | 7,209,025                   | 4,460,465                          | 2,748,560                         | 1,430,551            | 143,718                                | 307,643  | 480,043                      | 172,670  | 307,373 | 50,748                           |
| Net loss.....                               | 26,063   | 176,478   | 19,171  | 157,307                                 | 36,800                      | 16,828                             | 19,972                            | 22,899               | 14,681                                 | 20,618   | 9,394                        | 1,879  | 7,515   | 11,884                           |
| BUSINESSES WITH NET PROFIT                  |  |           |   |   |                             |                                    |                                   |                      |  |  |                              |  |         |                                  |
| Business receipts.....                      | 1,792,759  | 1,401,962 | 325,760   | 1,076,202                               | 12,849,389                  | 7,232,758                          | 5,616,631                         | 2,573,839            | 371,111                                | 1,147,550                                      | 955,649                      | 349,219  | 606,430 | 117,206                          |
| Business deductions, total.....             | 1,297,355  | 1,029,554 | 203,580   | 825,974                                 | 5,640,364                   | 2,772,293                          | 2,868,071                         | 1,143,308            | 227,393                                | 796,907  | 475,606                      | 176,549  | 299,057 | 66,458                           |
| Cost of sales and operations, total.....    | 748,313  | 322,093   | 31,218  | 289,685                                 | 832,547                     | 215,685                            | 616,862                           | 85,486               | 32,548                                 | 221,245  | 22,505                       | 6,171  | 16,334  | 29,224                           |
| Inventory, beginning-of-year.....           | 48,359   | 124,882   | 1,222   | 123,660                                 | 13,231                      | 21,124                             | 11,107                            | 13                   | 1                                      | 5,603  | 285                          | 95   | 200     | 3,750                            |
| Merchandise purchased.....                  | 112,888  | 183,597   | 1,362   | 182,037                                 | 109,489                     | 36,541                             | 137,948                           | 21,500               | 9,984                                  | 32,361   | 1,526                        | —  | 1,526   | 33,552                           |
| Cost of labor.....                          | 142,976  | 59,543    | 15,660  | 43,883                                  | 184,019                     | 48,046                             | 135,973                           | 8,073                | 9,303                                  | 109,345  | 14,707                       | 5,202  | 3,303   | 50,316                           |
| Material and supplies.....                  | 38,603   | 38,603    | 4,171   | 34,432                                  | 311,960                     | 92,484                             | 219,476                           | 8,073                | 9,303                                  | 15,770   | 3,568                        | 102  | 3,466   | 1,287                            |
| Other costs.....                            | 38,603   | 72,082    | 8,536   | 65,346                                  | 178,524                     | 39,564                             | 138,960                           | 60,564               | 12,466                                 | 75,754   | 4,975                        | 835  | 2,122   | 1,963                            |
| Less: Inventory, end-of-year.....           | 97,015   | 27,118    | (*)   | 27,118                                  | 144,554                     | 92,484                             | 51,700                            | 18,344               | 1,264                                  | 14,374   | 9,915                        | 3,449  | 6,466   | 798                              |
| Depreciation.....                           | 63,845   | 103,316   | 10,316  | 67,347                                  | 399,720                     | 189,506                            | 210,224                           | 60,019               | 20,959                                 | 24,477   | 34,549                       | 10,072   | 24,477  | 636                              |
| Taxes.....                                  | 34,742   | 31,392    | 3,722   | 27,670                                  | 138,782                     | 74,320                             | 84,462                            | 23,273               | 8,893                                  | 17,597   | 13,539                       | 4,705  | 8,834   | 4,691                            |
| Rent.....                                   | 42,743   | 60,581    | 5,051   | 55,530                                  | 495,216                     | 280,804                            | 214,412                           | 117,813              | 13,104                                 | 31,243   | 45,161                       | 17,499   | 27,702  | 711                              |
| Repairs.....                                | 16,474   | 21,301    | 2,824   | 18,477                                  | 70,280                      | 32,048                             | 38,232                            | 8,661                | 6,623                                  | 5,986  | 7,261                        | 1,942  | 2,977   | 2,022                            |
| Salaries and wages.....                     | 127,571  | 138,475   | 36,738  | 101,737                                 | 1,461,131                   | 783,332                            | 717,799                           | 275,495              | 57,677                                 | 184,560  | 160,000                      | 72,462   | 87,538  | 300                              |
| Insurance.....                              | 27,962   | 16,533    | 1,399   | 15,174                                  | 144,554                     | 92,484                             | 51,700                            | 18,344               | 1,264                                  | 14,374   | 9,915                        | 3,449  | 6,466   | 798                              |
| Legal and professional fees.....            | 5,812  | 14,465    | 4,766   | 395,527                                 | 198,140                     | 197,387                            | 87,916                            | 1,264                | 75,896                                 | 18,340   | 10,074                       | 10,074   | 8,266   | 636                              |
| Commissions.....                            | 10,384   | 27,571    | 13,331  | 14,240                                  | 16,526                      | 7,625                              | 8,901                             | 3,833                | 9,532                                  | 9,532  | 2,917                        | 645  | 2,256   | 1,246                            |
| Amortization.....                           | 1  | 282       | 86  | 1,798                                   | 1,798                       | 796                                | 1,213                             | 99                   | 33                                     | 232  | 411                          | 35   | 411     | 137                              |
| Retirement plans, etc.....                  | 546  | 1,251     | 86  | 1,165                                   | 20,441                      | 14,800                             | 5,641                             | 1,790                | 21                                     | 1,494  | 733                          | 307  | 426     | 50                               |
| Interest.....                               | 9,975  | 12,644    | 632   | 12,012                                  | 66,026                      | 24,583                             | 41,443                            | 7,784                | 3,146                                  | 6,246  | 5,951                        | 1,437  | 4,514   | 467                              |
| Bad debts.....                              | 3,527  | 2,123     | 272   | 1,923                                   | 1,744                       | 796                                | 1,213                             | 3,329                | 108                                    | 1,848  | 1,377                        | 103  | 1,274   | 30                               |
| Cash losses.....                            | 2,184  | 415       | 207   | 208                                     | 1,777                       | 796                                | 1,213                             | 475                  | 106                                    | 312  | 62                           | —  | 62      | 784                              |
| Depletion.....                              | —  | —         | —   | —                                       | 204                         | 23                                 | 181                               | 14                   | —                                      | 170  | —                            | —  | —       | 3                                |
| Other business deductions.....              | 203,126  | 305,783   | 91,054  | 214,727                                 | 1,612,338                   | 855,448                            | 756,890                           | 450,270              | 74,481                                 | 163,113  | 132,960                      | 47,717   | 105,243 | 152,416                          |
| Gross profit.....                           | 1,044,446  | 1,079,059 | 292,542   | 786,517                                 | 12,016,842                  | 7,017,073                          | 4,999,769                         | 2,488,353            | 338,563                                | 926,305  | 933,144                      | 343,048  | 590,096 | 80,982                           |
| Net profit.....                             | 495,404  | 372,408   | 122,180   | 250,228                                 | 7,209,025                   | 4,460,465                          | 2,748,560                         | 1,430,551            | 143,718                                | 307,643  | 480,043                      | 172,670  | 307,373 | 50,748                           |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Losses exceed profit. NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."



## PROPRIETORSHIPS

Table 2.3—INCOME STATEMENT FOR FARM INDUSTRIES

| Item   | Total farms | Field crop farms | Fruit, tree nut, and vegetable farms | Livestock farms | Animal specialty farms | Other farms |
|--|-------------|------------------|--------------------------------------|-----------------|------------------------|-------------|
|  | (1)         | (2)              | (3)                                  | (4)             | (5)                    | (6)         |
| FARMS WITH AND WITHOUT NET PROFIT                      |             |                  |                                      |                 |                        |             |
| Number of farms.....                                   | 3,042,564   | 1,200,523        | 139,942                              | 1,470,833       | 57,303                 | 173,963     |
| (Thousand dollars)                                     |             |                  |                                      |                 |                        |             |
| Farm business receipts, total.....                     | 35,017,457  | 10,980,912       | 1,907,282                            | 21,143,282      | 215,539                | 770,442     |
| Sale of livestock, crop, and products during year..... | 32,427,866  | 9,410,523        | 1,876,695                            | 20,183,925      | 213,440                | 743,283     |
| Agricultural program payments.....                     | 2,589,591   | 1,570,389        | 30,587                               | 959,357         | 2,099                  | 27,159      |
| Farm deductions, total.....                            | 31,892,608  | 9,275,865        | 1,770,911                            | 19,711,386      | 318,557                | 815,889     |
| Cost of farm products sold.....                        | 5,652,595   | 392,256          | 42,489                               | 5,133,073       | 20,522                 | 64,255      |
| Cost of livestock and products purchased.....          | 5,656,685   | 369,960          | 43,089                               | 5,157,849       | 21,809                 | 63,978      |
| Inventory, beginning-of-year.....                      | 1,069,618   | 155,288          | 14,714                               | 846,706         | 7,314                  | 45,596      |
| Less: Inventory, end-of-year.....                      | 1,073,708   | 132,992          | 15,314                               | 871,482         | 8,601                  | 45,319      |
| Labor hired.....                                       | 2,287,601   | 782,088          | 460,065                              | 879,989         | 34,147                 | 111,312     |
| Repairs, maintenance.....                              | 1,787,546   | 727,177          | 87,703                               | 911,084         | 11,104                 | 50,478      |
| Interest.....  | 1,708,134   | 622,431          | 87,096                               | 948,002         | 13,998                 | 36,607      |
| Feed purchased.....                                    | 4,220,930   | 323,650          | 24,044                               | 3,788,148       | 54,353                 | 30,735      |
| Seed, plants purchased.....                            | 761,814     | 339,702          | 76,138                               | 294,208         | 897                    | 50,869      |
| Fertilizers, lime.....                                 | 1,930,319   | 973,376          | 144,527                              | 784,407         | 2,231                  | 25,778      |
| Machine hire.....                                      | 814,534     | 403,862          | 41,572                               | 353,291         | 2,463                  | 13,346      |
| Supplies purchased.....                                | 782,714     | 230,866          | 96,346                               | 399,216         | 15,595                 | 40,691      |
| Breeding fees.....                                     | 56,656      | 4,406            | 192                                  | 46,091          | 5,051                  | 916         |
| Veterinary, medicine.....                              | 201,011     | 24,453           | 1,438                                | 165,982         | 7,031                  | 2,107       |
| Gasoline, fuel, oil ..                                 | 1,494,783   | 654,907          | 60,518                               | 741,204         | 6,235                  | 31,919      |
| Storage, warehousing.....                              | 46,900      | 22,575           | 14,526                               | 9,578           | 17                     | 204         |
| Taxes.....   | 1,273,598   | 491,688          | 93,821                               | 626,643         | 10,440                 | 51,006      |
| Insurance.....   | 608,590     | 255,516          | 35,380                               | 291,198         | 6,828                  | 19,668      |
| Utilities.....   | 521,803     | 158,651          | 34,817                               | 300,746         | 9,008                  | 18,581      |
| Rent of farm, pasture.....                             | 1,065,475   | 479,745          | 70,771                               | 492,887         | 5,908                  | 16,164      |
| Freight, trucking.....                                 | 266,494     | 41,785           | 18,500                               | 196,564         | 1,643                  | 8,002       |
| Conservation expenses.....                             | 80,439      | 33,359           | 2,039                                | 44,211          | 87                     | 743         |
| Retirement plans, etc.....                             | 1,225       | 512              | 91                                   | 551             | 43                     | 28          |
| Depreciation.....                                      | 4,126,359   | 1,586,896        | 181,816                              | 2,191,645       | 48,926                 | 117,076     |
| Amortization.....                                      | 560         | 187              | 34                                   | 214             | 27                     | 98          |
| Depletion.....   | 1,012       | 501              | 9                                    | 281             | -                      | 221         |
| Other expenses.....                                    | 2,201,516   | 725,276          | 196,979                              | 1,112,173       | 62,003                 | 105,085     |
| Gross farm profit (less loss).....                     | 29,364,862  | 10,588,656       | 1,864,793                            | 16,010,209      | 195,017                | 706,187     |
| Gross farm profit.....                                 | 29,375,417  | 10,590,240       | 1,865,767                            | 16,016,656      | 195,856                | 706,898     |
| Gross farm loss.....                                   | 10,555      | 1,584            | 974                                  | 6,447           | 839                    | 711         |
| Net farm profit (less loss).....                       | 3,124,849   | 1,705,047        | 136,371                              | 1,431,896       | 1103,018               | 145,447     |
| Net farm profit.....                                   | 5,538,883   | 2,316,864        | 304,668                              | 2,749,544       | 21,166                 | 146,641     |
| Net farm loss.....                                     | 2,414,034   | 611,817          | 168,297                              | 1,317,648       | 124,184                | 192,088     |
| FARMS WITH NET PROFIT                                  |             |                  |                                      |                 |                        |             |
| Number of farms.....                                   | 1,850,058   | 824,546          | 75,662                               | 879,850         | 11,114                 | 58,886      |
| (Thousand dollars)                                     |             |                  |                                      |                 |                        |             |
| Farm business receipts, total.....                     | 27,840,308  | 9,087,047        | 1,459,612                            | 16,580,459      | 102,062                | 611,128     |
| Sale of livestock, crop, and products during year..... | 25,778,348  | 7,800,291        | 1,436,763                            | 15,847,611      | 100,967                | 592,716     |
| Agricultural program payments.....                     | 2,061,960   | 1,286,756        | 22,849                               | 732,848         | 1,095                  | 18,412      |
| Farm deductions, total.....                            | 22,301,425  | 6,770,183        | 1,154,944                            | 13,830,915      | 80,896                 | 464,487     |
| Cost of farm products sold.....                        | 4,216,892   | 311,917          | 30,910                               | 3,822,211       | 4,166                  | 47,688      |
| Cost of livestock and products purchased.....          | 4,241,241   | 305,819          | 31,600                               | 3,852,791       | 4,300                  | 46,731      |
| Inventory, beginning-of-year.....                      | 772,721     | 120,635          | 12,834                               | 609,726         | 1,395                  | 28,131      |
| Less: Inventory, end-of-year.....                      | 797,070     | 114,537          | 13,524                               | 640,306         | 1,529                  | 27,174      |
| Labor hired.....                                       | 1,534,493   | 581,318          | 307,658                              | 546,550         | 11,210                 | 87,757      |
| Repairs, maintenance.....                              | 1,236,484   | 533,406          | 53,335                               | 622,387         | 2,704                  | 24,652      |
| Interest.....  | 1,030,781   | 395,054          | 41,504                               | 580,880         | 790                    | 12,553      |
| Feed purchased.....                                    | 3,024,838   | 227,651          | 15,813                               | 2,749,135       | 16,395                 | 15,844      |
| Seed, plants purchased.....                            | 570,997     | 258,270          | 61,624                               | 217,716         | 392                    | 32,995      |
| Fertilizers, lime.....                                 | 1,385,701   | 716,307          | 98,191                               | 555,991         | 1,004                  | 14,208      |
| Machine hire.....                                      | 577,131     | 303,421          | 25,989                               | 239,319         | 225                    | 8,177       |
| Supplies purchased.....                                | 552,591     | 167,467          | 69,427                               | 277,876         | 8,285                  | 29,536      |
| Breeding fees.....                                     | 38,866      | 2,750            | 73                                   | 33,994          | 2,003                  | 46          |
| Veterinary, medicine.....                              | 140,490     | 16,930           | 807                                  | 120,500         | 1,434                  | 819         |
| Gasoline, fuel, oil.....                               | 1,085,777   | 501,239          | 40,385                               | 525,162         | 2,170                  | 16,821      |
| Storage, warehousing.....                              | 38,142      | 19,545           | 10,786                               | 7,657           | -                      | 154         |
| Taxes.....   | 861,968     | 356,049          | 54,748                               | 424,000         | 2,629                  | 24,542      |
| Insurance.....   | 422,983     | 188,229          | 22,846                               | 200,067         | 1,880                  | 9,961       |
| Utilities.....   | 352,314     | 112,038          | 20,246                               | 206,523         | 2,771                  | 10,736      |
| Rent of farm, pasture.....                             | 750,919     | 357,547          | 52,483                               | 328,941         | 1,334                  | 10,614      |
| Freight, trucking.....                                 | 201,525     | 31,680           | 14,865                               | 147,581         | 339                    | 7,060       |
| Conservation expenses.....                             | 45,113      | 19,354           | 1,062                                | 24,370          | 11                     | 116         |
| Retirement plans, etc.....                             | 998         | 437              | 81                                   | 421             | 41                     | 18          |
| Depreciation.....                                      | 2,803,012   | 1,157,322        | 109,071                              | 1,473,657       | 9,947                  | 53,015      |
| Amortization.....                                      | 192         | 131              | 16                                   | 21              | -                      | 24          |
| Depletion.....   | 465         | 342              | -                                    | 29              | -                      | 94          |
| Other expenses.....                                    | 1,428,753   | 511,779          | 123,024                              | 725,727         | 11,166                 | 57,057      |
| Gross farm profit.....                                 | 23,623,416  | 8,775,130        | 1,428,702                            | 12,758,248      | 97,896                 | 563,440     |
| Net farm profit.....                                   | 5,538,883   | 2,316,864        | 304,668                              | 2,749,544       | 21,166                 | 146,641     |

<sup>1</sup>Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."



Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

| Industry and size of business receipts      | Businesses with and without net profit |                                      |   |                                 |                            |   |   | Businesses with net profit |                                      |   |                                 |                            |                               |   |
|---|--|--------------------------------------|---|---------------------------------|----------------------------|---|---|----------------------------|--------------------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|   | (1)                                    | (2)                                  | (3)   | (4)                             | (5)                        | (6)   | (7)                                       | (8)                        | (9)                                  | (10)  | (11)                            | (12)                       | (13)                          | (14)                                      |
|   | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less losses) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses       | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
| <b>ALL INDUSTRIES</b>                       |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                                  | 9,211,613                              | 222,105,222                          | 127,206,770                                     | 9,090,068                       | 23,937,751                 | 31,870,535                                  | 11,936,421                                | 6,856,896                  | 197,552,082                          | 109,275,642                                     | 6,739,184                       | 20,731,913                 | 36,755,091                    | 10,126,821                                |
| \$1 under \$1,000.....                      | 1,400,030                              | 677,086                              | 421,431   | 211,479                         | 46,096                     | 1,476,811                                   | 64,170                                    | 671,571                    | 360,610                              | 61,105  | 16,904                          | 5,457                      | 197,050                       | 11,789                                    |
| \$1,000 under \$2,500.....                  | 1,362,187                              | 2,271,575                            | 860,758   | 298,523                         | 99,126                     | 1,511,897                                   | 90,156                                    | 908,695                    | 1,526,133                            | 318,274   | 83,652                          | 36,317                     | 720,186                       | 30,117                                    |
| \$2,500 under \$5,000.....                  | 1,288,278                              | 4,563,587                            | 1,524,839                                       | 469,622                         | 213,525                    | 943,361                                     | 161,570                                   | 920,718                    | 3,467,800                            | 1,027,403                                       | 219,451                         | 102,403                    | 1,484,357                     | 62,749                                    |
| \$5,000 under \$10,000.....                 | 1,328,257                              | 9,582,781                            | 3,201,931                                       | 801,949                         | 485,293                    | 2,612,494                                   | 297,199                                   | 1,084,718                  | 7,839,938                            | 2,006,456                                       | 504,105                         | 320,583                    | 3,165,286                     | 170,950                                   |
| \$10,000 under \$25,000.....                | 1,659,277                              | 26,874,283                           | 10,354,076                                      | 2,066,154                       | 2,110,080                  | 6,623,505                                   | 924,725                                   | 1,427,067                  | 23,244,418                           | 7,972,577                                       | 1,648,953                       | 1,360,555                  | 7,360,555                     | 679,051                                   |
| \$25,000 under \$50,000.....                | 958,356                                | 33,945,099                           | 15,278,461                                      | 1,855,758                       | 3,735,898                  | 7,370,229                                   | 1,432,631                                 | 853,443                    | 30,286,418                           | 12,799,577                                      | 1,541,220                       | 3,200,377                  | 7,886,771                     | 1,216,533                                 |
| \$50,000 under \$100,000.....               | 609,993                                | 42,420,891                           | 22,477,536                                      | 2,477,536                       | 5,353,376                  | 7,698,316                                   | 2,385,792                                 | 548,392                    | 38,874,315                           | 19,938,555                                      | 2,200,995                       | 4,782,586                  | 8,065,029                     | 2,096,184                                 |
| \$100,000 under \$200,000.....              | 292,440                                | 40,170,799                           | 23,730,534                                      | 941,220                         | 3,353,376                  | 5,353,376                                   | 2,385,792                                 | 548,392                    | 38,874,315                           | 19,938,555                                      | 2,200,995                       | 4,782,586                  | 8,065,029                     | 2,096,184                                 |
| \$200,000 under \$500,000.....              | 119,183                                | 34,393,861                           | 24,880,226                                      | 386,321                         | 2,426,355                  | 2,150,493                                   | 2,436,376                                 | 110,071                    | 31,707,812                           | 22,806,040                                      | 495,577                         | 3,855,346                  | 2,346,743                     | 2,192,322                                 |
| \$500,000 or more.....                      | 27,136                                 | 27,195,280                           | 22,389,717                                      | 323,343                         | 2,662,429                  | 690,766                                     | 1,524,282                                 | 23,887                     | 23,379,797                           | 19,206,144                                      | 241,269                         | 1,948,541                  | 835,185                       | 1,354,419                                 |
| Receipts not reported.....                  | 195,476                                | -                                    | 87,261  | 65,560                          | 15,547                     | 1,324,536                                   | 25,224                                    | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>AGRICULTURE, FORESTRY, AND FISHERIES</b> |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                                  | 3,205,683                              | 37,361,795                           | 22,097,507                                      | 4,275,452                       | 2,683,333                  | 3,545,123                                   | 1,106,436                                 | 1,968,988                  | 29,860,287                           | 15,856,932                                      | 2,904,167                       | 1,871,190                  | 6,056,162                     | 817,512                                   |
| \$1 under \$1,000.....                      | 654,789                                | 307,601                              | 324,764   | 141,614                         | 33,203                     | 1,352,566                                   | 8,410                                     | 255,304                    | 126,588                              | 33,381  | 6,882                           | 3,770                      | 69,216                        | 936                                       |
| \$1,000 under \$2,500.....                  | 569,087                                | 944,899                              | 604,105   | 193,336                         | 60,639                     | 1,178,841                                   | 24,129                                    | 297,047                    | 498,716                              | 175,471   | 40,469                          | 19,224                     | 191,670                       | 3,487                                     |
| \$2,500 under \$5,000.....                  | 468,612                                | 1,690,708                            | 932,102   | 273,279                         | 101,406                    | 23,448                                      | 37,698                                    | 296,495                    | 1,078,193                            | 417,018   | 106,653                         | 43,372                     | 340,083                       | 15,300                                    |
| \$5,000 under \$10,000.....                 | 466,421                                | 3,356,907                            | 1,707,217                                       | 486,695                         | 176,169                    | 379,314                                     | 56,537                                    | 346,938                    | 2,420,707                            | 986,403   | 276,249                         | 102,806                    | 773,778                       | 31,669                                    |
| \$10,000 under \$25,000.....                | 590,110                                | 9,597,519                            | 4,608,402                                       | 1,297,025                       | 509,078                    | 1,614,882                                   | 225,875                                   | 487,980                    | 7,878,917                            | 3,984,015                                       | 986,206                         | 353,807                    | 1,973,980                     | 175,261                                   |
| \$25,000 under \$50,000.....                | 243,685                                | 8,410,412                            | 4,468,375                                       | 988,609                         | 582,685                    | 1,276,725                                   | 225,522                                   | 207,118                    | 7,150,491                            | 3,521,974                                       | 804,968                         | 439,160                    | 1,523,841                     | 187,000                                   |
| \$50,000 under \$100,000.....               | 77,881                                 | 5,304,540                            | 3,184,708                                       | 514,076                         | 499,176                    | 625,259                                     | 244,304                                   | 69,292                     | 4,131,410                            | 2,111,305                                       | 410,075                         | 398,087                    | 760,239                       | 184,258                                   |
| \$100,000 under \$200,000.....              | 23,026                                 | 3,089,977                            | 2,073,002                                       | 236,165                         | 361,333                    | 219,318                                     | 138,768                                   | 1,496                      | 2,475,460                            | 1,561,354                                       | 174,628                         | 272,009                    | 123,111                       | 91,608                                    |
| \$200,000 under \$500,000.....              | 6,998                                  | 2,077,492                            | 1,600,789                                       | 95,811                          | 207,872                    | 227,761                                     | 180,681                                   | 1,566                      | 1,646,143                            | 1,296,070                                       | 69,612                          | 152,476                    | 123,885                       | 95,750                                    |
| \$500,000 or more.....                      | 2,141                                  | 2,751,740                            | 2,266,976                                       | 45,852                          | 124,250                    | 22,078                                      | 71,532                                    | 1,700                      | 2,136,390                            | 1,943,941                                       | 28,425                          | 86,479                     | 54,359                        | 51,943                                    |
| Receipts not reported.....                  | 102,933                                | -                                    | 67,067  | 45,010                          | 7,521                      | 1,157,306                                   | 2,582                                     | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Farms</b>                                |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                                  | 3,042,564                              | 35,017,457                           | 21,234,737                                      | 4,126,359                       | 2,287,601                  | 3,124,849                                   | 1,073,708                                 | 1,850,058                  | 27,840,308                           | 15,152,675                                      | 2,803,012                       | 1,534,493                  | 5,538,883                     | 797,070                                   |
| \$1 under \$1,000.....                      | 617,066                                | 289,790                              | 321,115   | 135,181                         | 31,337                     | 1,398,023                                   | 7,520                                     | 235,602                    | 115,976                              | 32,682  | 5,833                           | 3,704                      | 63,448                        | 936                                       |
| \$1,000 under \$2,500.....                  | 544,242                                | 904,469                              | 598,308   | 186,109                         | 58,831                     | 1,180,332                                   | 23,567                                    | 279,684                    | 469,586                              | 173,597   | 37,810                          | 18,768                     | 177,365                       | 3,331                                     |
| \$2,500 under \$5,000.....                  | 442,558                                | 1,594,110                            | 916,553   | 260,390                         | 94,114                     | 524,848                                     | 37,466                                    | 312,863                    | 997,259                              | 409,011   | 97,181                          | 38,283                     | 308,252                       | 13,282                                    |
| \$5,000 under \$10,000.....                 | 442,627                                | 3,189,132                            | 1,683,121                                       | 474,529                         | 164,056                    | 312,759                                     | 54,946                                    | 212,863                    | 2,270,243                            | 966,041   | 268,212                         | 32,450                     | 650,944                       | 31,523                                    |
| \$10,000 under \$25,000.....                | 567,137                                | 9,084,082                            | 4,525,925                                       | 1,228,642                       | 453,712                    | 1,504,606                                   | 221,464                                   | 466,056                    | 6,738,207                            | 3,383,691                                       | 966,728                         | 308,193                    | 1,893,910                     | 174,018                                   |
| \$25,000 under \$50,000.....                | 230,598                                | 7,953,619                            | 4,354,734                                       | 956,309                         | 491,939                    | 1,172,572                                   | 212,774                                   | 195,361                    | 5,738,207                            | 3,422,557                                       | 781,044                         | 360,459                    | 1,408,593                     | 184,543                                   |
| \$50,000 under \$100,000.....               | 72,711                                 | 4,941,245                            | 3,075,032                                       | 432,148                         | 421,273                    | 552,351                                     | 102,093                                   | 60,336                     | 4,131,410                            | 2,429,138                                       | 393,941                         | 329,385                    | 680,968                       | 162,655                                   |
| \$100,000 under \$200,000.....              | 20,809                                 | 2,784,484                            | 1,953,065                                       | 221,055                         | 297,261                    | 172,352                                     | 102,724                                   | 16,378                     | 2,199,833                            | 1,460,620                                       | 162,247                         | 198,084                    | 282,414                       | 87,733                                    |
| \$200,000 under \$500,000.....              | 6,168                                  | 1,815,908                            | 1,457,163                                       | 89,315                          | 161,057                    | 99,241                                      | 126,362                                   | 4,965                      | 1,451,409                            | 1,135,248                                       | 64,248                          | 113,865                    | 106,087                       | 91,609                                    |
| \$500,000 or more.....                      | 1,851                                  | 2,460,598                            | 2,283,432                                       | 40,602                          | 106,805                    | 16,935                                      | 62,453                                    | 1,447                      | 1,888,280                            | 1,738,280                                       | 25,768                          | 71,300                     | 48,351                        | 45,465                                    |
| Receipts not reported.....                  | 96,797                                 | -                                    | 66,289  | 42,079                          | 7,216                      | 1,147,364                                   | 2,341                                     | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Field crop farms</b>                     |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                                  | 1,200,323                              | 10,980,912                           | 5,092,750                                       | 1,586,896                       | 782,088                    | 1,705,047                                   | 132,992                                   | 824,546                    | 9,087,047                            | 3,774,450                                       | 1,157,322                       | 581,318                    | 2,316,864                     | 114,537                                   |
| \$1 under \$1,000.....                      | 294,232                                | 135,979                              | 98,084  | 50,013                          | 10,213                     | 1,82,818                                    | 23  | 150,972                    | 69,442                               | 16,903  | 3,651                           | 2,427                      | 40,597                        | -   |
| \$1,000 under \$2,500.....                  | 232,269                                | 381,172                              | 189,205   | 68,157                          | 26,082                     | 1,247,071                                   | 674                                       | 145,462                    | 241,171                              | 76,310  | 18,475                          | 11,787                     | 100,224                       | -   |
| \$2,500 under \$5,000.....                  | 175,831                                | 631,091                              | 295,057   | 97,606                          | 24,852                     | 66,693                                      | 6,978                                     | 121,701                    | 437,951                              | 159,500   | 43,190                          | 17,828                     | 149,460                       | -   |
| \$5,000 under \$10,000.....                 | 174,397                                | 1,260,964                            | 563,442   | 196,240                         | 18,723                     | 202,917                                     | 7,528                                     | 131,702                    | 973,212                              | 368,003   | 117,000                         | 47,386                     | 295,059                       | 1,703                                     |
| \$10,000 under \$25,000.....                | 128,962                                | 3,499,846                            | 1,473,665                                       | 532,542                         | 184,723                    | 705,269                                     | 42,466                                    | 184,797                    | 2,964,720                            | 1,136,361                                       | 429,665                         | 135,537                    | 808,635                       | 41,890                                    |
| \$25,000 under \$50,000.....                | 75,096                                 | 2,563,674                            | 1,135,131                                       | 358,353                         | 174,364                    | 491,183                                     | 29,951                                    | 66,360                     | 2,275,278                            | 938,235   | 307,994                         | 139,803                    | 552,744                       | 27,258                                    |
| \$50,000 under \$100,000.....               | 20,524                                 | 1,379,458                            | 669,235   | 177,410                         | 133,946                    | 230,386                                     | 14,832                                    | 18,277                     | 1,227,924                            | 569,595   | 151,042                         | 124,248                    | 256,474                       | 12,630                                    |
| \$100,000 under \$200,000.....              | 5,111                                  | 667,290                              | 349,430   | 74,067                          | 31,218                     | 77,707                                      | 7,383                                     | 4,345                      | 565,480                              | 273,957   | 62,955                          | 69,032                     | 94,819                        | 7,317                                     |
| \$200,000 under \$500,000.....              | 1,185                                  | 318,027                              | 208,801   | 25,447                          | 43,101                     | 9,460                                       | 12,091                                    | 939                        | 248,205                              | 156,760   | 19,061                          | 31,589                     | 22,623                        | 7,677                                     |
| \$500,000 or more.....                      | 1,173                                  | 143,391                              | 110,383   | 6,396                           | 17,348                     | 2,861                                       | 11,868                                    | 121                        | 103,634                              | 75,976  | 4,293                           | 11,681                     | 6,589                         | 11,593                                    |
| Receipts not reported.....                  | -                                      | -                                    | -   | -                               | -                          | -   | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |

Footnotes at end of table.

Table 2.4 --NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS --Con.

| Industry and size of business receipts          | Businesses with and without net profit |   |  |   |                               |  |   | Businesses with net profit |   |  |   |                               |                                  |   |
|---|--|---|--|---|-------------------------------|--|---|----------------------------|---|--|---|-------------------------------|----------------------------------|---|
|   | Number of businesses                   | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit,<br>(less losses)<br>(Thousand dollars) | Inventory,<br>end-of-<br>year<br>(Thousand dollars) | Number of businesses       | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(Thousand dollars) | Inventory,<br>end-of-<br>year<br>(Thousand dollars) |
| AGRICULTURE, FORESTRY, AND FISHERIES--Continued |  |   |  |   |                               |  |   |                            |   |  |   |                               |                                  |   |
| Farms--Continued                                |  |   |  |   |                               |  |   |                            |   |  |   |                               |                                  |   |
| Fruit, tree nut, and vegetable farms            |  |   |  |   |                               |  |   |                            |   |  |   |                               |                                  |   |
| Total.....                                      | 139,942                                | 1,907,282                               | 1,210,308  | 181,816                                 | 460,065                       | 136,371  | 15,314  | 75,662                     | 1,459,612                               | 818,825  | 109,071                                 | 307,658                       | 304,668                          | 13,524  |
| \$1 under \$1,000.....                          | 35,595                                 | 13,766                                  | 18,746   | 8,009                                   | 3,817                         | 124,161  | -   | 9,939                      | 4,269                                   | 1,566  | 131                                     | 286                           | 2,112                            | -   |
| \$1,000 under \$2,500.....                      | 22,998                                 | 36,275                                  | 26,753   | 8,678                                   | 12,650                        | 113,599  | -   | 11,780                     | 18,768                                  | 6,624  | 1,528                                   | 1,363                         | 7,621                            | -   |
| \$2,500 under \$5,000.....                      | 21,942                                 | 80,230                                  | 47,888   | 13,697                                  | 12,936                        | 1,469  | 143   | 14,438                     | 53,978                                  | 22,585   | 5,779                                   | 9,828                         | 16,047                           | -   |
| \$5,000 under \$10,000.....                     | 16,940                                 | 116,969                                 | 65,887   | 17,200                                  | 18,855                        | 4,801  | 16  | 11,478                     | 80,244                                  | 32,846   | 7,823                                   | 9,823                         | 26,663                           | -   |
| \$10,000 under \$25,000.....                    | 17,446                                 | 274,568                                 | 162,299  | 28,476                                  | 68,110                        | 26,353   | 36  | 12,995                     | 197,131                                 | 95,214   | 18,582                                  | 39,459                        | 48,965                           | -   |
| \$25,000 under \$50,000.....                    | 10,748                                 | 385,125                                 | 225,886  | 33,541                                  | 88,974                        | 49,599   | 8,801   | 8,608                      | 307,535                                 | 164,923  | 23,740                                  | 65,058                        | 67,596                           | 7,811   |
| \$50,000 under \$100,000.....                   | 5,384                                  | 364,627                                 | 210,497  | 31,365                                  | 91,036                        | 61,297   | 3,474   | 4,688                      | 321,620                                 | 177,601  | 24,637                                  | 74,512                        | 71,376                           | 3,272   |
| \$100,000 under \$200,000.....                  | 1,906                                  | 272,421                                 | 179,092  | 21,076                                  | 82,182                        | 121,957  | 508   | 1,277                      | 186,121                                 | 109,836  | 13,070                                  | 44,989                        | 33,045                           | 281   |
| \$200,000 under \$500,000.....                  | 594                                    | 176,910                                 | 114,695  | 11,010                                  | 45,478                        | 19,748   | 2,336   | 501                        | 144,961                                 | 89,603   | 8,642                                   | 35,088                        | 22,716                           | 2,160   |
| \$500,000 or more.....                          | 186                                    | 186,391                                 | 132,940  | 6,285                                   | 42,422                        | 5,034  | -   | 155                        | 144,955                                 | 118,027  | 4,495                                   | 30,832                        | 8,527                            | -   |
| Receipts not reported.....                      | 6,203                                  | -                                       | 5,645  | 2,479                                   | 625                           | 113,169  | -   | -                          | -                                       | -  | -                                       | -                             | -                                | -   |
| Livestock farms                                 |  |   |  |   |                               |  |   |                            |   |  |   |                               |                                  |   |
| Total.....                                      | 1,470,833                              | 21,143,282                              | 14,191,588   | 2,191,645                               | 879,989                       | 1,431,896  | 871,482   | 879,850                    | 16,580,459                              | 10,170,175   | 1,473,657                               | 546,550                       | 2,749,544                        | 640,306   |
| \$1 under \$1,000.....                          | 215,489                                | 112,867                                 | 154,101  | 55,567                                  | 12,031                        | 1,624,230  | 5,200   | 55,262                     | 32,206                                  | 12,371   | 1,346                                   | 805                           | 15,411                           | 903   |
| \$1,000 under \$2,500.....                      | 251,799                                | 428,901                                 | 340,490  | 91,332                                  | 22,220                        | 1,142,940  | 19,876  | 103,232                    | 179,302                                 | 80,768   | 4,254                                   | 4,254                         | 56,214                           | 2,411   |
| \$2,500 under \$5,000.....                      | 229,678                                | 877,763                                 | 535,148  | 135,870                                 | 41,309                        | 1,020,288  | 25,373  | 130,909                    | 475,038                                 | 218,651  | 44,940                                  | 31,831                        | 130,383                          | 1,533   |
| \$5,000 under \$10,000.....                     | 237,938                                | 1,719,444                               | 988,104  | 243,649                                 | 68,836                        | 1,09,022   | 42,371  | 160,874                    | 1,175,598                               | 542,906  | 132,600                                 | 12,237                        | 299,250                          | 24,334  |
| \$10,000 under \$25,000.....                    | 320,131                                | 5,131,951                               | 2,790,239  | 647,958                                 | 182,075                       | 763,124  | 160,354   | 262,740                    | 4,280,089                               | 2,097,234  | 506,175                                 | 124,170                       | 962,055                          | 122,164   |
| \$25,000 under \$50,000.....                    | 140,476                                | 4,852,627                               | 2,893,306  | 547,613                                 | 206,869                       | 618,657  | 175,542   | 117,371                    | 4,060,374                               | 2,253,543  | 440,013                                 | 142,458                       | 760,958                          | 142,730   |
| \$50,000 under \$100,000.....                   | 44,337                                 | 3,032,337                               | 2,090,781  | 286,371                                 | 158,109                       | 245,694  | 191,732   | 36,071                     | 2,460,184                               | 1,614,539  | 207,145                                 | 113,664                       | 326,859                          | 145,517   |
| \$100,000 under \$200,000.....                  | 12,639                                 | 1,692,293                               | 1,317,892  | 115,872                                 | 93,172                        | 54,873   | 91,184  | 9,712                      | 1,311,178                               | 983,887  | 77,730                                  | 57,357                        | 113,642                          | 76,932  |
| \$200,000 under \$500,000.....                  | 4,161                                  | 1,255,004                               | 1,082,501  | 48,086                                  | 57,588                        | 27,407   | 111,863   | 3,381                      | 1,018,168                               | 862,823  | 33,957                                  | 38,364                        | 54,803                           | 81,700  |
| \$500,000 or more.....                          | 1,425                                  | 2,070,115                               | 1,970,391  | 25,314                                  | 36,816                        | 7,511  | 46,372  | 1,116                      | 1,588,322                               | 1,503,453  | 15,046                                  | 21,410                        | 29,969                           | 29,982  |
| Receipts not reported.....                      | 12,960                                 | -                                       | 18,435   | 14,013                                  | 964                           | 138,744  | 1,755   | -                          | -                                       | -  | -                                       | -                             | -                                | -   |
| Animal specialty farms                          |  |   |  |   |                               |  |   |                            |   |  |   |                               |                                  |   |
| Total.....                                      | 57,303                                 | 215,539                                 | 218,278  | 48,926                                  | 34,147                        | 1,03,018   | 8,601   | 11,114                     | 102,062                                 | 61,394   | 9,947                                   | 11,210                        | 21,166                           | 1,329   |
| \$1 under \$1,000.....                          | 20,957                                 | 8,808                                   | 24,157   | 6,910                                   | 1,668                         | 127,614  | 1,451   | 2,738                      | 1,751                                   | 839  | 104                                     | 23                            | 622                              | 33  |
| \$1,000 under \$2,500.....                      | 10,759                                 | 16,433                                  | 21,207   | 4,646                                   | 1,701                         | 116,796  | 2,071   | 3,370                      | 4,618                                   | 2,534  | 332                                     | 9                             | 1,488                            | 828   |
| \$2,500 under \$5,000.....                      | 4,556                                  | 16,395                                  | 21,176   | 3,874                                   | 2,779                         | 114,496  | 1,378   | 2,951                      | 13,297                                  | 7,041  | 1,028                                   | 527                           | 3,934                            | -   |
| \$5,000 under \$10,000.....                     | 3,093                                  | 23,119                                  | 23,663   | 4,091                                   | 1,955                         | 18,534   | 1,425   | 1,425                      | 21,036                                  | 11,006   | 2,244                                   | 638                           | 6,064                            | 541   |
| \$10,000 under \$25,000.....                    | 2,646                                  | 38,883                                  | 32,481   | 6,418                                   | 5,008                         | 17,159   | 1,124   | 1,393                      | 21,036                                  | 11,006   | 2,244                                   | 638                           | 6,064                            | 541   |
| \$25,000 under \$50,000.....                    | 1,351                                  | 45,641                                  | 38,285   | 7,227                                   | 6,382                         | 17,642   | 142   | 956                        | 41,183                                  | 27,141   | 3,042                                   | 6,903                         | 6,978                            | 94  |
| \$50,000 under \$100,000.....                   | 549                                    | 35,612                                  | 25,353   | 4,530                                   | 8,549                         | 11,502   | 605   | -                          | -                                       | -  | -                                       | -                             | -                                | -   |
| \$100,000 under \$200,000.....                  | -                                      | -                                       | -  | -                                       | -                             | -  | -   | 106                        | 20,177                                  | 12,833   | 3,197                                   | 3,110                         | 2,080                            | 33  |
| \$200,000 under \$500,000.....                  | 146                                    | 30,648                                  | 23,603   | 6,015                                   | 5,723                         | 13,440   | 238   | -                          | -                                       | -  | -                                       | -                             | -                                | -   |
| \$500,000 or more.....                          | -                                      | -                                       | -  | -                                       | -                             | -  | -   | -                          | -                                       | -  | -                                       | -                             | -                                | -   |
| Receipts not reported.....                      | 13,346                                 | -                                       | 8,373  | 5,215                                   | 382                           | 115,865  | 167   | -                          | -                                       | -  | -                                       | -                             | -                                | -   |
| Other farms                                     |  |   |  |   |                               |  |   |                            |   |  |   |                               |                                  |   |
| Total.....                                      | 173,963                                | 770,442                                 | 521,813  | 117,076                                 | 131,312                       | 145,447  | 45,319  | 58,886                     | 611,128                                 | 327,831  | 53,015                                  | 87,757                        | 146,641                          | 27,174  |
| \$1 under \$1,000.....                          | 50,793                                 | 18,370                                  | 26,027   | 14,682                                  | 3,608                         | 141,010  | 846   | 16,691                     | 8,308                                   | 1,403  | 601                                     | 163                           | 4,706                            | -   |
| \$1,000 under \$2,500.....                      | 26,417                                 | 41,603                                  | 20,653   | 13,296                                  | 3,248                         | 110,204  | 1,224   | 15,839                     | 25,677                                  | 6,561  | 2,770                                   | 1,335                         | 11,819                           | -   |
| \$2,500 under \$5,000.....                      | 10,851                                 | 9,343                                   | 17,284   | 9,343                                   | 4,218                         | 1668   | 1,426   | 6,883                      | 24,113                                  | 5,306  | 2,784                                   | 1,688                         | 11,145                           | 16  |
| \$5,000 under \$10,000.....                     | 10,259                                 | 68,636                                  | 32,085   | 13,349                                  | 6,205                         | 4,553  | 3,706   | 7,942                      | 54,041                                  | 18,154   | 9,609                                   | 3,167                         | 16,405                           | 2,717   |
| \$10,000 under \$25,000.....                    | 7,952                                  | 118,834                                 | 67,241   | 13,248                                  | 13,796                        | 16,989   | 17,668  | 6,328                      | 95,159                                  | 43,276   | 10,062                                  | 8,409                         | 27,591                           | 9,423   |
| \$25,000 under \$50,000.....                    | 2,927                                  | 106,552                                 | 62,126   | 9,575                                   | 15,350                        | 20,775   | 8,338   | 2,588                      | 95,441                                  | 52,598   | 7,808                                   | 11,606                        | 24,253                           | 6,650   |
| \$50,000 under \$100,000.....                   | 1,917                                  | 139,211                                 | 79,186   | 12,472                                  | 29,633                        | 16,476   | 1,450   | 1,478                      | 100,068                                 | 53,520   | 9,564                                   | 21,592                        | 22,323                           | 2,236   |
| \$100,000 under \$200,000.....                  | 1,062                                  | 140,456                                 | 96,944   | 8,180                                   | 27,987                        | 18,963   | 3,568   | 979                        | 128,488                                 | 87,167   | 7,384                                   | 24,823                        | 19,972                           | 3,203   |
| \$200,000 under \$500,000.....                  | 181                                    | 54,334                                  | 42,709   | 1,791                                   | 13,315                        | 3,924  | 72  | 106                        | 31,059                                  | 20,333   | 1,188                                   | 7,830                         | 5,522                            | 72  |
| \$500,000 or more.....                          | 59                                     | 53,670                                  | 44,079   | 1,433                                   | 8,773                         | 2,523  | 4,056   | 52                         | 48,774                                  | 39,513   | 1,245                                   | 7,144                         | 2,905                            | 3,857   |
| Receipts not reported.....                      | 61,545                                 | -                                       | 33,479   | 19,707                                  | 5,179                         | 177,768  | 419   | -                          | -                                       | -  | -                                       | -                             | -                                | -   |

Footnotes at end of table.



Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Cont.

| Industry and size of business receipts                | Businesses with and without net profit |                                      |   |                                 |                            |   |   |                      |                                      |   | Businesses with net profit      |                            |                               |   |
|---|--|--------------------------------------|---|---------------------------------|----------------------------|---|---|----------------------|--------------------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|   | (1)                                    | (2)                                  | (3)   | (4)                             | (5)                        | (6)                                       | (7)                                       | (8)                  | (9)                                  | (10)  | (11)                            | (12)                       | (13)                          | (14)                                      |
|   | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
| <b>AGRICULTURE, FORESTRY, AND FISHERIES—Continued</b> |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| <b>Horticultural Services</b>                         |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....  | 51,492                                 | 565,197                              | 196,118   | 32,817                          | 130,320                    | 145,507                                   | 6,422                                     | 44,834               | 515,479                              | 169,163   | 28,143                          | 117,847                    | 149,979                       | 3,310                                     |
| \$1 under \$1,000.....                                | 10,278                                 | 5,509                                | 160   | 1,284                           | 50                         | 1,798                                     | 135                                       | 7,606                | 4,318                                | 99  | 638                             | 31                         | 2,445                         | -   |
| \$1,000 under \$2,500.....                            | 8,221                                  | 13,750                               | 1,042   | 1,107                           | 166                        | 6,666                                     | 81  | 7,547                | 12,700                               | 929   | 975                             | 2                          | 7,041                         | 81  |
| \$2,500 under \$5,000.....                            | 8,512                                  | 31,713                               | 3,751   | 3,916                           | 1,226                      | 12,972                                    | 27  | 6,773                | 27,828                               | 1,688   | 3,249                           | 900                        | 13,600                        | -   |
| \$5,000 under \$10,000.....                           | 11,649                                 | 80,036                               | 11,587  | 4,617                           | 5,551                      | 39,734                                    | 248                                       | 10,438               | 71,016                               | 8,711   | 5,557                           | 4,653                      | 40,866                        | -   |
| \$10,000 under \$25,000.....                          | 7,420                                  | 117,899                              | 39,930  | 6,312                           | 24,444                     | 36,944                                    | 3,121                                     | 6,581                | 103,726                              | 31,795  | 5,398                           | 19,970                     | 37,622                        | 403                                       |
| \$25,000 under \$50,000.....                          | 3,078                                  | 101,966                              | 30,734  | 5,807                           | 33,114                     | 18,997                                    | 56  | 3,068                | 101,698                              | 30,155  | 5,793                           | 32,982                     | 19,549                        | 56  |
| \$50,000 under \$100,000.....                         | 1,528                                  | 103,803                              | 46,709  | 5,490                           | 31,317                     | 15,317                                    | 970                                       | 1,441                | 96,053                               | 41,939  | 4,736                           | 28,983                     | 16,033                        | 970                                       |
| \$100,000 under \$200,000.....                        | 352                                    | 49,988                               | 25,788  | 2,803                           | 17,266                     | 7,012                                     | 288                                       | 288                  | 38,557                               | 17,975  | 2,299                           | 13,428                     | 7,114                         | 242                                       |
| \$200,000 under \$500,000.....                        | 167                                    | 21,583                               | 11,583  | 1,034                           | 11,363                     | 4,603                                     | 1,172                                     | 167                  | 41,796                               | 21,583  | 1,054                           | 11,563                     | 4,603                         | 1,172                                     |
| \$500,000 or more.....                                | 26                                     | 18,737                               | 14,645  | 465                             | 5,623                      | 1,098                                     | 395                                       | 25                   | 17,782                               | 14,279  | 444                             | 5,335                      | 1,106                         | 386                                       |
| Receipts not reported.....                            | (*)                                    | -                                    | (*)   | (*)                             | -                          | (*)                                       | (*)                                       | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Other Agriculture, Forestry, and Fisheries</b>     |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....  | 111,627                                | 1,779,141                            | 666,652   | 116,276                         | 265,412                    | 274,772                                   | 26,306                                    | 74,096               | 1,504,500                            | 535,094   | 73,012                          | 218,850                    | 367,300                       | 17,132                                    |
| \$1 under \$1,000.....                                | 27,445                                 | 12,302                               | 3,489   | 5,149                           | 1,816                      | 16,341                                    | 755                                       | 12,096               | 6,294                                | 600   | 411                             | 35                         | 3,323                         | -   |
| \$1,000 under \$2,500.....                            | 16,624                                 | 26,680                               | 4,690   | 1,642                           | 1,642                      | 15,175                                    | 481                                       | 9,816                | 16,460                               | 1,145   | 1,684                           | 454                        | 7,263                         | 67  |
| \$2,500 under \$5,000.....                            | 17,542                                 | 64,885                               | 11,798  | 8,973                           | 6,066                      | 10,724                                    | 234                                       | 14,136               | 53,106                               | 6,319   | 6,223                           | 4,187                      | 18,231                        | 48  |
| \$5,000 under \$10,000.....                           | 12,145                                 | 87,719                               | 12,509  | 7,549                           | 6,562                      | 26,821                                    | 1,343                                     | 10,748               | 79,448                               | 11,651  | 4,480                           | 5,703                      | 32,818                        | 149                                       |
| \$10,000 under \$25,000.....                          | 15,553                                 | 255,538                              | 42,547  | 22,071                          | 30,922                     | 73,332                                    | 1,290                                     | 13,343               | 217,056                              | 32,559  | 14,080                          | 25,644                     | 83,048                        | 1,140                                     |
| \$25,000 under \$50,000.....                          | 10,009                                 | 354,827                              | 82,907  | 26,493                          | 57,632                     | 85,156                                    | 2,692                                     | 8,489                | 300,376                              | 69,262  | 18,131                          | 45,719                     | 95,699                        | 2,401                                     |
| \$50,000 under \$100,000.....                         | 3,642                                  | 259,492                              | 84,867  | 16,458                          | 46,386                     | 56,960                                    | 1,841                                     | 2,124                | 211,224                              | 40,228  | 11,398                          | 39,719                     | 63,238                        | 633                                       |
| \$100,000 under \$200,000.....                        | 1,865                                  | 255,405                              | 121,867   | 12,507                          | 66,606                     | 39,934                                    | 5,780                                     | 1,712                | 237,070                              | 82,759  | 10,082                          | 60,497                     | 45,383                        | 3,633                                     |
| \$200,000 under \$500,000.....                        | 663                                    | 189,788                              | 132,043   | 3,442                           | 93,453                     | 3,147                                     | 524                                       | 524                  | 152,938                              | 99,139  | 4,310                           | 27,043                     | 13,195                        | 2,969                                     |
| \$500,000 or more.....                                | 264                                    | 272,405                              | 228,899   | 2,765                           | 11,822                     | 4,045                                     | 8,504                                     | 28                   | 230,328                              | 191,462   | 2,213                           | 9,844                      | 4,902                         | 6,092                                     |
| Receipts not reported.....                            | 5,875                                  | -                                    | 654   | 2,904                           | 305                        | 19,661                                    | 239                                       | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| <b>MINING</b>   |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....  | 43,488                                 | 1,219,968                            | 267,159   | 118,096                         | 144,720                    | 173,873                                   | 4,920                                     | 22,799               | 771,051                              | 163,037   | 56,465                          | 100,654                    | 137,240                       | 4,032                                     |
| \$1 under \$1,000.....                                | 9,899                                  | 3,090                                | 800   | 1,588                           | 170                        | 19,532                                    | -   | 3,080                | 1,457                                | 87  | 91                              | 68                         | 481                           | -   |
| \$1,000 under \$2,500.....                            | 5,151                                  | 9,337                                | 1,214   | 1,714                           | 388                        | 15,591                                    | -   | 3,301                | 6,293                                | 174   | 417                             | 51                         | 2,763                         | -   |
| \$2,500 under \$5,000.....                            | 5,580                                  | 20,212                               | 4,241   | 4,241                           | 1,283                      | 18,078                                    | -   | 3,610                | 13,271                               | 482   | 1,724                           | 132                        | 5,244                         | -   |
| \$5,000 under \$10,000.....                           | 5,616                                  | 40,236                               | 7,286   | 4,514                           | 1,106                      | 24,583                                    | -   | 3,736                | 26,615                               | 3,660   | 1,438                           | 672                        | 11,620                        | -   |
| \$10,000 under \$25,000.....                          | 5,259                                  | 83,658                               | 8,425   | 9,295                           | 4,424                      | 27,003                                    | -   | 3,203                | 54,086                               | 6,802   | 3,906                           | 2,573                      | 16,228                        | -   |
| \$25,000 under \$50,000.....                          | 3,655                                  | 134,323                              | 27,016  | 14,012                          | 15,021                     | 3,146                                     | 498                                       | 2,576                | 93,868                               | 18,562  | 6,571                           | 13,102                     | 23,265                        | 498                                       |
| \$50,000 under \$100,000.....                         | 2,233                                  | 161,805                              | 20,760  | 19,156                          | 18,191                     | 2,304                                     | 446                                       | 1,580                | 113,143                              | 12,980  | 10,772                          | 11,429                     | 20,825                        | 404                                       |
| \$100,000 under \$200,000.....                        | 1,647                                  | 229,535                              | 53,768  | 21,380                          | 38,236                     | 2,303                                     | 1,904                                     | 1,114                | 159,766                              | 33,562  | 11,571                          | 24,435                     | 24,500                        | 1,868                                     |
| \$200,000 under \$500,000.....                        | 634                                    | 203,905                              | 47,301  | 15,211                          | 25,591                     | 110,077                                   | 1,463                                     | 396                  | 127,124                              | 29,793  | 7,410                           | 13,806                     | 15,403                        | 1,260                                     |
| \$500,000 or more.....                                | 305                                    | 333,867                              | 95,161  | 25,585                          | 39,711                     | 119,018                                   | 507                                       | 163                  | 175,430                              | 57,835  | 12,562                          | 26,384                     | 16,608                        | 202                                       |
| Receipts not reported.....                            | 3,509                                  | -                                    | 2,198   | 1,400                           | 599                        | 116,274                                   | 102                                       | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| <b>CONTRACT CONSTRUCTION</b>                          |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....  | 663,301                                | 19,333,780                           | 11,783,574                                      | 546,404                         | 4,128,498                  | 2,886,567                                 | 515,852                                   | 596,502              | 17,702,083                           | 10,518,563                                      | 470,842                         | 3,687,273                  | 3,068,424                     | 432,950                                   |
| \$1 under \$1,000.....                                | 53,305                                 | 30,848                               | 8,284   | 5,592                           | 1,984                      | 148                                       | 1,111                                     | 39,036               | 23,948                               | 2,627   | 986                             | 381                        | 15,427                        | 562                                       |
| \$1,000 under \$2,500.....                            | 51,174                                 | 27,594                               | 11,345  | 6,417                           | 6,417                      | 65,538                                    | 1,972                                     | 100,771              | 132,770                              | 18,168  | 6,002                           | 4,518                      | 76,629                        | 1,718                                     |
| \$2,500 under \$5,000.....                            | 107,460                                | 383,822                              | 76,839  | 21,448                          | 14,301                     | 191,595                                   | 4,348                                     | 100,771              | 361,037                              | 65,686  | 16,369                          | 11,113                     | 198,684                       | 3,005                                     |
| \$5,000 under \$10,000.....                           | 112,429                                | 809,362                              | 198,405   | 35,625                          | 55,859                     | 372,771                                   | 16,617                                    | 108,196              | 774,291                              | 183,635   | 30,409                          | 51,046                     | 384,865                       | 15,092                                    |
| \$10,000 under \$25,000.....                          | 123,495                                | 2,063,671                            | 866,866   | 11,647                          | 32,430                     | 591,053                                   | 23,368                                    | 132,368              | 1,907,394                            | 754,911   | 81,479                          | 278,083                    | 623,572                       | 20,139                                    |
| \$25,000 under \$50,000.....                          | 73,930                                 | 2,601,924                            | 1,350,438                                       | 94,357                          | 582,198                    | 512,322                                   | 39,957                                    | 69,635               | 2,447,924                            | 1,243,672                                       | 82,041                          | 541,940                    | 528,851                       | 38,435                                    |
| \$50,000 under \$100,000.....                         | 52,819                                 | 3,725,023                            | 2,274,409                                       | 97,296                          | 891,357                    | 494,190                                   | 99,322                                    | 83,715               | 3,430,125                            | 2,043,592                                       | 89,650                          | 793,792                    | 516,578                       | 76,852                                    |
| \$100,000 under \$200,000.....                        | 27,235                                 | 3,775,085                            | 2,579,798                                       | 86,532                          | 941,477                    | 361,466                                   | 136,791                                   | 25,232               | 3,498,323                            | 2,370,775                                       | 78,266                          | 866,291                    | 376,146                       | 111,778                                   |
| \$200,000 under \$500,000.....                        | 11,972                                 | 3,459,088                            | 2,548,076                                       | 55,403                          | 807,248                    | 236,992                                   | 120,575                                   | 11,027               | 3,172,699                            | 2,300,094                                       | 50,102                          | 725,895                    | 254,046                       | 113,796                                   |
| \$500,000 or more.....                                | 2,463                                  | 2,334,501                            | 1,847,698                                       | 44,785                          | 502,355                    | 78,477                                    | 69,167                                    | 2,060                | 1,953,572                            | 1,535,385                                       | 35,539                          | 414,214                    | 93,626                        | 52,573                                    |
| Receipts not reported.....                            | 7,223                                  | -                                    | 5,367   | 2,374                           | 872                        | 118,185                                   | 2,624                                     | -                    | -                                    | -   | -                               | -                          | -                             | -   |

Footnotes at end of table.



Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts | Businesses with and without net profit |                                      |   |                                 |                            |   | Businesses with net profit                |                      |                                      |   |                                 |                            |                               |   |
|--|--|--------------------------------------|---|---------------------------------|----------------------------|---|---|----------------------|--------------------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|  | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
| CONTRACT CONSTRUCTION—Continued        |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| General Contractors                    |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....                             | 123,540                                | 8,169,018                            | 5,995,535                                       | 185,763                         | 1,465,848                  | 688,357                                   | 296,245                                   | 103,826              | 7,165,701                            | 5,164,021                                       | 151,822                         | 1,244,806                  | 779,756                       | 233,472                                   |
| \$1 under \$1,000.....                 | 3,648                                  | 1,718                                | 259   | 1,432                           | 71                         | 12,809                                    | 50  | 5,665                | 7,928                                | 502   | 253                             | 220                        | 5,224                         | 955                                       |
| \$1,000 under \$2,500.....             | 5,200                                  | 9,369                                | 2,235   | 1,267                           | 261                        | 2,404                                     | 1,131                                     | 7,868                | 28,872                               | 5,018   | 1,990                           | 1,045                      | 14,943                        | 10,011                                    |
| \$2,500 under \$5,000.....             | 7,765                                  | 34,964                               | 7,942   | 3,551                           | 2,342                      | 12,190                                    | 3,014                                     | 13,613               | 97,535                               | 28,710  | 5,563                           | 9,875                      | 39,225                        | 1,714                                     |
| \$5,000 under \$10,000.....            | 15,218                                 | 110,053                              | 34,360  | 7,822                           | 13,747                     | 33,499                                    | 3,014                                     | 21,467               | 370,172                              | 171,886   | 17,107                          | 99,321                     | 105,740                       | 7,451                                     |
| \$10,000 under \$25,000.....           | 25,787                                 | 447,815                              | 228,349   | 21,186                          | 84,091                     | 89,130                                    | 7,898                                     | 19,829               | 720,230                              | 420,524   | 27,761                          | 143,499                    | 127,996                       | 34,703                                    |
| \$25,000 under \$50,000.....           | 21,685                                 | 790,739                              | 475,452   | 31,765                          | 138,273                    | 121,228                                   | 50,082                                    | 16,795               | 1,231,784                            | 682,322   | 26,596                          | 223,818                    | 157,004                       | 39,001                                    |
| \$50,000 under \$100,000.....          | 19,071                                 | 1,396,302                            | 993,620   | 30,004                          | 269,953                    | 143,339                                   | 80,082                                    | 11,198               | 1,587,868                            | 1,188,608                                       | 27,535                          | 298,579                    | 149,372                       | 81,125                                    |
| \$100,000 under \$200,000.....         | 12,406                                 | 1,732,900                            | 1,132,443                                       | 31,450                          | 327,443                    | 140,469                                   | 87,619                                    | 6,083                | 1,791,934                            | 1,409,165                                       | 21,641                          | 295,054                    | 121,699                       | 38,512                                    |
| \$200,000 under \$500,000.....         | 6,726                                  | 1,983,943                            | 1,377,202                                       | 25,472                          | 337,982                    | 110,212                                   | 48,715                                    | 1,303                | 1,329,598                            | 1,083,286                                       | 23,576                          | 211,595                    | 38,512                        | -   |
| \$500,000 or more.....                 | 1,623                                  | 1,640,215                            | 1,340,248                                       | 30,882                          | 275,191                    | 47,350                                    | (*)                                       | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....             | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)                                       | (*)                                       | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Building construction                  |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....                             | 105,938                                | 7,118,354                            | 5,443,534                                       | 107,601                         | 1,235,824                  | 597,819                                   | 288,816                                   | 90,295               | 6,261,762                            | 4,711,596                                       | 87,537                          | 1,044,817                  | 667,114                       | 226,338                                   |
| \$1 under \$1,000.....                 | 2,902                                  | 1,461                                | 245   | 419                             | 71                         | 11,130                                    | 50  | 5,141                | 7,215                                | 499   | 169                             | 199                        | 4,834                         | 955                                       |
| \$1,000 under \$2,500.....             | 4,444                                  | 8,257                                | 2,187   | 415                             | 204                        | 3,251                                     | 955                                       | 7,196                | 26,730                               | 5,018   | 1,843                           | 1,045                      | 13,343                        | 10,011                                    |
| \$2,500 under \$5,000.....             | 8,411                                  | 30,696                               | 7,043   | 2,527                           | 1,477                      | 12,493                                    | 1,131                                     | 10,745               | 77,924                               | 24,005  | 3,699                           | 8,158                      | 32,394                        | 10,011                                    |
| \$5,000 under \$10,000.....            | 12,183                                 | 89,148                               | 28,652  | 5,948                           | 11,946                     | 26,828                                    | 3,014                                     | 18,897               | 332,957                              | 159,765   | 12,944                          | 94,825                     | 94,952                        | 1,714                                     |
| \$10,000 under \$25,000.....           | 22,173                                 | 392,314                              | 206,283   | 15,246                          | 75,933                     | 82,260                                    | 7,623                                     | 16,880               | 612,206                              | 394,040   | 16,435                          | 120,173                    | 106,950                       | 7,176                                     |
| \$25,000 under \$50,000.....           | 18,331                                 | 668,737                              | 442,081   | 17,315                          | 133,648                    | 102,393                                   | 48,026                                    | 14,611               | 1,076,385                            | 782,878   | 14,429                          | 192,817                    | 134,017                       | 32,664                                    |
| \$50,000 under \$100,000.....          | 16,724                                 | 1,229,471                            | 912,023   | 17,443                          | 231,078                    | 122,755                                   | 81,418                                    | 10,197               | 1,446,467                            | 1,113,869                                       | 13,611                          | 268,529                    | 131,230                       | 36,771                                    |
| \$100,000 under \$200,000.....         | 11,282                                 | 1,594,294                            | 1,244,435                                       | 17,405                          | 294,445                    | 124,647                                   | 86,867                                    | 5,246                | 1,634,738                            | 1,327,490                                       | 13,611                          | 251,110                    | 105,079                       | 80,373                                    |
| \$200,000 under \$500,000.....         | 6,081                                  | 1,792,143                            | 1,469,476                                       | 15,846                          | 285,415                    | 95,059                                    | 46,782                                    | 1,082                | 1,647,140                            | 1,327,490                                       | 13,611                          | 251,110                    | 105,079                       | 80,373                                    |
| \$500,000 or more.....                 | 1,358                                  | 1,311,853                            | 1,123,761                                       | 14,214                          | 200,760                    | 35,430                                    | (*)                                       | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....             | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)                                       | (*)                                       | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Other general contractors              |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....                             | 17,602                                 | 1,050,664                            | 552,001   | 78,162                          | 230,024                    | 90,538                                    | 7,429                                     | 13,531               | 903,939                              | 452,425   | 64,285                          | 199,989                    | 112,642                       | 7,134                                     |
| \$1 under \$1,000.....                 | 2,856                                  | 5,637                                | 961   | 2,889                           | 922                        | 1,829                                     | -   | 4,064                | 22,466                               | 4,708   | 2,095                           | 1,738                      | 8,821                         | -   |
| \$1,000 under \$2,500.....             | 3,035                                  | 20,905                               | 5,708   | 1,874                           | 1,801                      | 6,671                                     | 167                                       | 2,570                | 37,215                               | 12,121  | 4,163                           | 4,496                      | 10,788                        | -   |
| \$2,500 under \$5,000.....             | 3,614                                  | 55,501                               | 22,066  | 5,940                           | 8,158                      | 6,870                                     | -   | 2,949                | 108,024                              | 26,484  | 11,326                          | 23,326                     | 21,046                        | 275                                       |
| \$5,000 under \$10,000.....            | 3,354                                  | 122,002                              | 33,371  | 14,450                          | 24,625                     | 18,835                                    | 275                                       | 2,184                | 155,399                              | 73,444  | 11,967                          | 33,001                     | 22,987                        | 2,039                                     |
| \$10,000 under \$25,000.....           | 2,347                                  | 166,831                              | 81,597  | 12,961                          | 34,515                     | 20,584                                    | 2,056                                     | 1,042                | 141,381                              | 74,639  | 12,757                          | 30,050                     | 18,142                        | 2,230                                     |
| \$25,000 under \$50,000.....           | 1,124                                  | 159,605                              | 88,380  | 14,045                          | 32,994                     | 16,822                                    | 2,246                                     | 1,501                | 282,258                              | 179,354   | 13,947                          | 63,434                     | 16,580                        | 752                                       |
| \$50,000 under \$100,000.....          | 645                                    | 197,800                              | 107,726   | 9,626                           | 52,567                     | 15,153                                    | 1,933                                     | 221                  | 282,258                              | 179,354   | 13,947                          | 63,434                     | 16,580                        | 752                                       |
| \$200,000 under \$500,000.....         | 265                                    | 328,382                              | 210,487   | 16,668                          | 74,431                     | 11,920                                    | 1,933                                     | 221                  | 282,258                              | 179,354   | 13,947                          | 63,434                     | 16,580                        | 752                                       |
| \$500,000 or more.....                 | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)                                       | -   | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....             | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)                                       | -   | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Special Trade Contractors              |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....                             | 517,548                                | 10,712,415                           | 5,571,337                                       | 344,601                         | 2,557,450                  | 2,114,898                                 | 209,951                                   | 473,212              | 10,132,185                           | 5,168,325                                       | 307,165                         | 2,357,632                  | 2,199,986                     | 189,822                                   |
| \$1 under \$1,000.....                 | 47,029                                 | 27,306                               | 7,926   | 3,888                           | 1,906                      | 2,004                                     | 1,061                                     | 34,708               | 21,079                               | 2,450   | 752                             | 326                        | 13,709                        | 562                                       |
| \$1,000 under \$2,500.....             | 83,658                                 | 141,450                              | 23,716  | 9,767                           | 5,729                      | 62,067                                    | 613                                       | 72,255               | 122,887                              | 16,829  | 5,688                           | 4,052                      | 170,667                       | 3,909                                     |
| \$2,500 under \$5,000.....             | 92,034                                 | 328,105                              | 63,037  | 10,223                          | 10,223                     | 171,999                                   | 3,217                                     | 87,945               | 313,596                              | 54,953  | 13,450                          | 8,377                      | 135,568                       | 2,039                                     |
| \$5,000 under \$10,000.....            | 94,252                                 | 672,487                              | 138,290   | 27,210                          | 40,962                     | 328,089                                   | 6,934                                     | 91,692               | 654,062                              | 149,459   | 24,320                          | 40,058                     | 334,177                       | 5,081                                     |
| \$10,000 under \$25,000.....           | 93,159                                 | 1,341,073                            | 609,636   | 47,742                          | 228,632                    | 477,482                                   | 20,354                                    | 88,652               | 1,469,723                            | 560,020   | 62,000                          | 209,324                    | 493,227                       | 18,425                                    |
| \$25,000 under \$50,000.....           | 50,617                                 | 1,752,213                            | 850,944   | 61,571                          | 403,933                    | 377,270                                   | 31,758                                    | 48,255               | 1,672,604                            | 802,535   | 53,294                          | 380,578                    | 386,574                       | 30,683                                    |
| \$50,000 under \$100,000.....          | 32,122                                 | 2,208,717                            | 1,222,071                                       | 63,351                          | 590,342                    | 332,400                                   | 46,890                                    | 30,471               | 2,092,527                            | 1,141,041                                       | 59,433                          | 540,319                    | 340,224                       | 39,799                                    |
| \$100,000 under \$200,000.....         | 14,402                                 | 1,961,885                            | 1,211,908                                       | 51,865                          | 599,957                    | 217,044                                   | 49,069                                    | 13,759               | 1,868,655                            | 1,154,679                                       | 49,332                          | 561,221                    | 222,915                       | 47,719                                    |
| \$200,000 under \$500,000.....         | 5,077                                  | 1,413,895                            | 937,231   | 28,690                          | 454,808                    | 123,583                                   | 30,581                                    | 4,770                | 1,319,515                            | 857,286   | 27,220                          | 416,383                    | 129,190                       | 30,296                                    |
| \$500,000 or more.....                 | 806                                    | 665,284                              | 484,415   | 13,995                          | 220,941                    | 29,824                                    | 20,284                                    | 725                  | 597,137                              | 429,073   | 11,676                          | 196,994                    | 33,715                        | 13,893                                    |
| Receipts not reported.....             | 4,352                                  | -                                    | 2,163   | 752                             | 17                         | 16,444                                    | 26  | -                    | -                                    | -   | -                               | -                          | -                             | -   |

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts  | Businesses with and without net profit |                                      |   |                                 |                            |   | Businesses with net profit                |                      |                                      |   |                                 |                            |
|---|--|--------------------------------------|---|---------------------------------|----------------------------|---|---|----------------------|--------------------------------------|---|---------------------------------|----------------------------|
|   | (1)                                    | (2)                                  | (3)   | (4)                             | (5)                        | (6)                                       | (7)                                       | (8)                  | (9)                                  | (10)  | (11)                            | (12)                       |
|   | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) |
| <b>CONTRACT CONSTRUCTION—Continued</b>  |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |
| Special Trade Contractors—Continued     |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |
| Plumbing, heating, and air conditioning |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |
| Total.....                              | 53,997                                 | 2,284,017                            | 1,405,846                                       | 53,708                          | 457,081                    | 331,435                                   | 98,780                                    | 47,896               | 2,163,315                            | 1,311,072                                       | 48,210                          | 427,868                    |
| \$1 under \$1,000.....                  | 3,004                                  | 1,704                                | 679   | 257                             | 17                         | 1247                                      | 336                                       | 1,999                | 1,200                                | 307   | 7                               | 9                          |
| \$1,000 under \$2,500.....              | 4,776                                  | 9,177                                | 2,772   | 1,831                           | 508                        | 1,082                                     | 84  | 3,268                | 6,216                                | 1,267   | 562                             | 450                        |
| \$2,500 under \$5,000.....              | 3,939                                  | 14,005                               | 4,362   | 1,783                           | 491                        | 4,271                                     | 33  | 3,524                | 12,792                               | 3,455   | 518                             | 341                        |
| \$5,000 under \$10,000.....             | 6,119                                  | 44,502                               | 18,810  | 2,305                           | 1,162                      | 13,592                                    | 1,089                                     | 5,538                | 41,126                               | 15,761  | 1,992                           | 1,129                      |
| \$10,000 under \$25,000.....            | 11,885                                 | 207,168                              | 134,778   | 7,142                           | 17,196                     | 45,663                                    | 8,390                                     | 10,420               | 188,687                              | 99,858  | 6,999                           | 12,623                     |
| \$25,000 under \$50,000.....            | 11,123                                 | 395,518                              | 211,756   | 11,267                          | 64,982                     | 84,763                                    | 19,246                                    | 10,734               | 381,461                              | 200,515   | 10,318                          | 61,877                     |
| \$50,000 under \$100,000.....           | 7,438                                  | 535,793                              | 328,157   | 12,549                          | 107,765                    | 76,150                                    | 20,110                                    | 7,043                | 503,284                              | 305,650   | 11,534                          | 88,333                     |
| \$100,000 under \$200,000.....          | 3,984                                  | 344,734                              | 204,386   | 10,873                          | 128,302                    | 66,190                                    | 23,701                                    | 3,874                | 325,690                              | 202,652   | 10,514                          | 186,652                    |
| \$200,000 under \$500,000.....          | 1,383                                  | 379,046                              | 253,312   | 5,281                           | 91,135                     | 35,047                                    | 15,466                                    | 1,356                | 369,174                              | 243,215   | 1,714                           | 99,146                     |
| \$500,000 or more.....                  | 162                                    | 154,370                              | 126,825   | 1,420                           | 45,523                     | 5,049                                     | 10,325                                    | 140                  | 135,444                              | 108,412   | 1,272                           | 35,257                     |
| Receipts not reported.....              | (*)                                    | -                                    | (*)   | -                               | -                          | (*)                                       | -   | -                    | -                                    | -   | -                               | -                          |
| Painting, paperhanging, and decorating  |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |
| Total.....                              | 106,932                                | 1,193,473                            | 498,231   | 26,888                          | 332,947                    | 358,603                                   | 4,887                                     | 101,989              | 1,130,304                            | 451,078   | 24,992                          | 298,407                    |
| \$1 under \$1,000.....                  | 7,306                                  | 4,223                                | 599   | 499                             | 162                        | 1,180                                     | -   | 5,951                | 3,418                                | 329   | 70                              | 140                        |
| \$1,000 under \$2,500.....              | 25,401                                 | 42,240                               | 6,410   | 1,347                           | 1,611                      | 24,552                                    | 18  | 24,339               | 40,629                               | 15,183  | 1,275                           | 1,588                      |
| \$2,500 under \$5,000.....              | 25,666                                 | 92,265                               | 19,275  | 2,955                           | 2,441                      | 49,688                                    | 583                                       | 21,749               | 89,395                               | 33,151  | 2,710                           | 1,739                      |
| \$5,000 under \$10,000.....             | 13,809                                 | 151,342                              | 33,368  | 4,252                           | 8,607                      | 83,369                                    | 503                                       | 13,283               | 151,002                              | 33,151  | 4,234                           | 8,607                      |
| \$10,000 under \$25,000.....            | 11,802                                 | 230,520                              | 88,127  | 6,097                           | 52,621                     | 79,507                                    | 503                                       | 13,283               | 221,966                              | 80,347  | 5,790                           | 48,659                     |
| \$25,000 under \$50,000.....            | 8,363                                  | 274,814                              | 116,972   | 5,558                           | 89,810                     | 70,385                                    | 1,029                                     | 8,067                | 264,537                              | 110,050   | 5,252                           | 86,111                     |
| \$50,000 under \$100,000.....           | 2,951                                  | 191,670                              | 96,986  | 3,295                           | 77,127                     | 28,163                                    | 1,749                                     | 2,761                | 177,712                              | 85,975  | 2,880                           | 69,230                     |
| \$100,000 under \$200,000.....          | 905                                    | 112,959                              | 70,246  | 1,628                           | 56,091                     | 13,750                                    | 423                                       | 839                  | 103,838                              | 66,802  | 1,757                           | 52,553                     |
| \$200,000 under \$500,000.....          | 315                                    | 93,430                               | 66,243  | 1,057                           | 42,477                     | 7,736                                     | 582                                       | 260                  | 77,748                               | 50,614  | 924                             | 29,791                     |
| \$500,000 or more.....                  | (*)                                    | -                                    | (*)   | -                               | -                          | (*)                                       | -   | -                    | -                                    | -   | -                               | -                          |
| Receipts not reported.....              | (*)                                    | -                                    | (*)   | -                               | -                          | (*)                                       | -   | -                    | -                                    | -   | -                               | -                          |
| Electrical work                         |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |
| Total.....                              | 40,693                                 | 1,201,419                            | 746,813   | 20,873                          | 265,856                    | 205,526                                   | 44,284                                    | 36,592               | 1,150,421                            | 708,144   | 19,617                          | 248,652                    |
| \$1 under \$1,000.....                  | 5,643                                  | 3,395                                | 1,678   | 281                             | 4                          | 422                                       | 179                                       | 3,789                | 2,353                                | 321   | 29                              | 1,415                      |
| \$1,000 under \$2,500.....              | 4,479                                  | 7,594                                | 2,668   | 253                             | 298                        | 2,621                                     | 468                                       | 3,822                | 6,751                                | 2,021   | 191                             | 153                        |
| \$2,500 under \$5,000.....              | 5,526                                  | 17,814                               | 7,573   | 706                             | 65                         | 5,632                                     | 988                                       | 5,037                | 15,998                               | 6,726   | 453                             | 34                         |
| \$5,000 under \$10,000.....             | 5,002                                  | 34,940                               | 15,221  | 1,183                           | 463                        | 11,057                                    | 1,972                                     | 4,949                | 34,550                               | 14,962  | 1,782                           | 365                        |
| \$10,000 under \$25,000.....            | 8,511                                  | 141,939                              | 67,673  | 2,877                           | 9,651                      | 44,800                                    | 6,088                                     | 8,291                | 137,791                              | 65,094  | 2,798                           | 8,076                      |
| \$25,000 under \$50,000.....            | 4,802                                  | 174,439                              | 97,607  | 3,153                           | 28,385                     | 39,900                                    | 5,288                                     | 4,635                | 168,878                              | 92,817  | 2,937                           | 27,042                     |
| \$50,000 under \$100,000.....           | 3,781                                  | 260,671                              | 155,085   | 4,787                           | 57,417                     | 45,118                                    | 11,738                                    | 3,627                | 247,811                              | 145,721   | 4,665                           | 52,939                     |
| \$100,000 under \$200,000.....          | 1,676                                  | 220,698                              | 146,803   | 3,483                           | 61,963                     | 29,110                                    | 10,606                                    | 1,676                | 220,698                              | 146,803   | 3,483                           | 61,963                     |
| \$200,000 under \$500,000.....          | 672                                    | 209,006                              | 148,875   | 3,019                           | 63,711                     | 18,277                                    | 3,451                                     | 605                  | 184,668                              | 130,049   | 2,748                           | 54,181                     |
| \$500,000 or more.....                  | 161                                    | 130,923                              | 103,630   | 1,130                           | 43,899                     | 8,888                                     | 3,480                                     | 161                  | 130,923                              | 103,630   | 1,130                           | 43,899                     |
| Receipts not reported.....              | (*)                                    | -                                    | (*)   | -                               | -                          | (*)                                       | (*)                                       | -                    | -                                    | -   | -                               | -                          |
| Masonry, stonework, and plastering      |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |
| Total.....                              | 44,251                                 | 1,300,527                            | 688,744   | 26,683                          | 443,914                    | 223,474                                   | 10,545                                    | 41,527               | 1,232,402                            | 645,808   | 24,947                          | 405,724                    |
| \$1 under \$1,000.....                  | 8,062                                  | 11,264                               | 2,658   | 615                             | 284                        | 3,783                                     | 25  | 6,618                | 9,662                                | 1,817   | 391                             | 191                        |
| \$1,000 under \$2,500.....              | 6,033                                  | 22,383                               | 5,701   | 1,210                           | 2,015                      | 12,120                                    | 10  | 6,032                | 22,380                               | 5,699   | 1,208                           | 2,015                      |
| \$2,500 under \$5,000.....              | 6,540                                  | 49,183                               | 14,117  | 1,503                           | 7,144                      | 22,766                                    | 1,365                                     | 6,539                | 46,173                               | 14,117  | 1,503                           | 2,015                      |
| \$5,000 under \$10,000.....             | 11,084                                 | 185,339                              | 70,439  | 4,276                           | 41,427                     | 63,395                                    | 104                                       | 10,995               | 183,757                              | 69,086  | 4,276                           | 41,427                     |
| \$10,000 under \$25,000.....            | 5,256                                  | 181,778                              | 84,507  | 5,332                           | 50,475                     | 37,492                                    | 1,534                                     | 5,012                | 172,857                              | 75,698  | 5,116                           | 46,549                     |
| \$25,000 under \$50,000.....            | 3,999                                  | 261,932                              | 137,108   | 5,025                           | 92,472                     | 35,697                                    | 2,864                                     | 3,614                | 237,455                              | 119,658   | 4,424                           | 77,373                     |
| \$50,000 under \$100,000.....           | 1,771                                  | 257,851                              | 149,074   | 3,972                           | 103,338                    | 25,419                                    | 1,841                                     | 1,666                | 242,834                              | 143,979   | 3,633                           | 94,570                     |
| \$100,000 under \$200,000.....          | 1,010                                  | 263,757                              | 175,410   | 3,469                           | 116,323                    | 20,429                                    | 2,633                                     | 974                  | 252,085                              | 169,367   | 3,421                           | 108,848                    |
| \$200,000 under \$500,000.....          | 83                                     | 67,040                               | 49,730  | 1,037                           | 30,436                     | 2,679                                     | 169                                       | 77                   | 62,199                               | 46,392  | 999                             | 27,869                     |
| \$500,000 or more.....                  | (*)                                    | -                                    | (*)   | (*)                             | -                          | (*)                                       | -   | -                    | -                                    | -   | -                               | -                          |
| Receipts not reported.....              | (*)                                    | -                                    | (*)   | (*)                             | -                          | (*)                                       | -   | -                    | -                                    | -   | -                               | -                          |

Footnotes at end of table.



Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

## Business Returns/1968 • Proprietorships

41

| Industry and size of business receipts       | Businesses with and without net profit |                                      |   |                                 |                            |   |   | Businesses with net profit |                                      |   |                                 |                            |                               |   |
|--|--|--------------------------------------|---|---------------------------------|----------------------------|---|---|----------------------------|--------------------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|  | (1)                                    | (2)                                  | (3)   | (4)                             | (5)                        | (6)                                       | (7)                                       | (8)                        | (9)                                  | (10)  | (11)                            | (12)                       | (13)                          | (14)                                      |
|  | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses       | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
| <b>CONTRACT CONSTRUCTION—Continued</b>       |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| <b>Special Trade Contractors—Continued</b>   |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| <b>Carpentering and Flooring</b>             |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                                   | 153,930                                | 1,605,091                            | 755,323   | 37,910                          | 302,962                    | 483,289                                   | 11,823                                    | 144,546                    | 1,534,282                            | 704,950   | 34,929                          | 285,833                    | 494,116                       | 10,608                                    |
| \$1 under \$1,000.....                       | 21,706                                 | 12,829                               | 2,633   | 1,307                           | 89                         | 3,265                                     | 533                                       | 17,522                     | 10,884                               | 1,141   | 520                             | 51                         | 7,396                         | 401                                       |
| \$1,000 under \$2,500.....                   | 27,905                                 | 47,402                               | 5,006   | 2,768                           | 1,596                      | 25,885                                    | 11  | 25,478                     | 42,758                               | 3,628   | 2,451                           | 755                        | 27,352                        | 8   |
| \$2,500 under \$5,000.....                   | 37,409                                 | 131,483                              | 16,620  | 6,674                           | 3,019                      | 79,912                                    | 977                                       | 36,570                     | 128,438                              | 14,665  | 6,410                           | 2,471                      | 80,418                        | 977                                       |
| \$5,000 under \$10,000.....                  | 22,481                                 | 210,691                              | 33,145  | 6,485                           | 7,738                      | 128,357                                   | 32  | 20,845                     | 210,691                              | 33,145  | 6,485                           | 7,738                      | 128,357                       | 32  |
| \$10,000 under \$25,000.....                 | 22,481                                 | 350,199                              | 139,549   | 10,143                          | 52,990                     | 128,357                                   | 2,615                                     | 21,926                     | 340,326                              | 133,166   | 9,463                           | 49,521                     | 135,216                       | 2,102                                     |
| \$25,000 under \$50,000.....                 | 7,353                                  | 245,683                              | 145,088   | 3,371                           | 67,856                     | 52,093                                    | 524                                       | 7,275                      | 242,618                              | 142,498   | 3,282                           | 66,256                     | 52,167                        | 524                                       |
| \$50,000 under \$100,000.....                | 2,816                                  | 188,305                              | 129,257   | 2,734                           | 49,528                     | 28,215                                    | 1,055                                     | 174,061                    | 117,451                              | 69,831  | 2,209                           | 45,839                     | 25,752                        | 656                                       |
| \$100,000 under \$200,000.....               | 2,188                                  | 293,959                              | 187,050   | 3,113                           | 81,032                     | 28,215                                    | 1,055                                     | 2,028                      | 271,485                              | 173,058   | 3,084                           | 74,437                     | 28,772                        | 3,319                                     |
| \$200,000 under \$500,000.....               | 324                                    | 91,704                               | 71,648  | 915                             | 27,552                     | 7,103                                     | 1,359                                     | 2,272                      | 80,227                               | 60,871  | 813                             | 27,171                     | 7,284                         | 1,359                                     |
| \$500,000 or more.....                       | 44                                     | 32,796                               | 25,327  | 302                             | 11,562                     | 1,487                                     | 1,230                                     | 44                         | 32,796                               | 25,327  | 302                             | 11,562                     | 1,487                         | 1,230                                     |
| Receipts not reported.....                   | (*)                                    | -                                    | -   | (*)                             | -                          | (*)                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Contractors, not elsewhere classified</b> |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                                   | 117,745                                | 3,127,888                            | 1,476,380                                       | 178,539                         | 754,690                    | 512,571                                   | 39,632                                    | 100,662                    | 2,921,461                            | 1,347,273                                       | 154,470                         | 691,148                    | 555,328                       | 37,444                                    |
| \$1 under \$1,000.....                       | 7,370                                  | 3,835                                | 1,934   | 1,418                           | 1,508                      | 13,114                                    | 13  | 3,783                      | 2,030                                | 217   | 944                             | 1,041                      | 1,394                         | 7   |
| \$1,000 under \$2,500.....                   | 15,037                                 | 25,063                               | 4,603   | 3,079                           | 1,558                      | 4,642                                     | 7   | 10,394                     | 18,065                               | 2,604   | 2,151                           | 1,777                      | 22,576                        | 1,176                                     |
| \$2,500 under \$5,000.....                   | 23,964                                 | 50,135                               | 9,506   | 6,429                           | 2,192                      | 19,976                                    | 1,209                                     | 12,042                     | 44,993                               | 6,225   | 8,923                           | 15,079                     | 73,568                        | 1,037                                     |
| \$5,000 under \$10,000.....                  | 181,829                                | 43,629                               | 43,629  | 11,482                          | 15,848                     | 68,458                                    | 1,057                                     | 22,072                     | 167,520                              | 38,328  | 8,923                           | 15,079                     | 73,568                        | 1,037                                     |
| \$10,000 under \$25,000.....                 | 425,908                                | 425,908                              | 129,070   | 129,070                         | 54,747                     | 111,589                                   | 2,654                                     | 397,198                    | 112,469                              | 112,469   | 31,198                          | 92,745                     | 118,556                       | 2,553                                     |
| \$25,000 under \$50,000.....                 | 13,790                                 | 479,981                              | 195,014   | 32,890                          | 102,495                    | 92,637                                    | 4,137                                     | 12,531                     | 442,255                              | 180,957   | 26,383                          | 92,745                     | 98,581                        | 3,477                                     |
| \$50,000 under \$100,000.....                | 11,157                                 | 770,246                              | 378,478   | 24,651                          | 206,033                    | 121,902                                   | 9,374                                     | 19,821                     | 751,905                              | 369,406   | 27,071                          | 139,624                    | 123,033                       | 9,215                                     |
| \$100,000 under \$200,000.....               | 3,878                                  | 317,231                              | 214,349   | 24,379                          | 107,231                    | 54,246                                    | 9,011                                     | 3,691                      | 301,585                              | 199,585   | 27,071                          | 139,624                    | 87,573                        | 8,548                                     |
| \$200,000 under \$500,000.....               | 1,392                                  | 394,482                              | 224,088   | 19,085                          | 121,524                    | 34,679                                    | 7,521                                     | 1,319                      | 369,460                              | 212,044   | 14,219                          | 113,771                    | 37,849                        | 7,249                                     |
| \$500,000 or more.....                       | 337                                    | 262,625                              | 168,558   | 9,570                           | 81,405                     | 4,649                                     | 4,649                                     | 287                        | 225,727                              | 136,438   | 7,854                           | 68,832                     | 15,479                        | 4,198                                     |
| Receipts not reported.....                   | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Contractors not Allocable</b>             |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                                   | 22,213                                 | 452,347                              | 216,702   | 16,040                          | 105,200                    | 83,312                                    | 9,656                                     | 19,464                     | 404,197                              | 186,217   | 11,855                          | 84,835                     | 88,682                        | 9,656                                     |
| \$1 under \$1,000.....                       | 2,628                                  | 1,824                                | 99  | 272                             | 7                          | 953                                       | 404                                       | 4,275                      | 4,824                                | 1,014   | 295                             | 301                        | 2,436                         | 404                                       |
| \$1,000 under \$2,500.....                   | 2,316                                  | 4,037                                | 1,643   | 311                             | 1,427                      | 1,067                                     | 311                                       | 4,958                      | 18,169                               | 5,715   | 929                             | 1,691                      | 8,173                         | 1,176                                     |
| \$2,500 under \$5,000.....                   | 5,661                                  | 20,733                               | 5,860   | 1,879                           | 1,736                      | 7,806                                     | 1,113                                     | 2,891                      | 22,694                               | 5,484   | 526                             | 1,113                      | 11,463                        | 526                                       |
| \$5,000 under \$10,000.....                  | 2,915                                  | 22,822                               | 5,555   | 593                             | 1,150                      | 11,203                                    | 1,113                                     | 3,844                      | 67,499                               | 23,005  | 2,372                           | 9,438                      | 24,605                        | 2,372                                     |
| \$10,000 under \$25,000.....                 | 4,349                                  | 74,783                               | 28,881  | 2,567                           | 11,707                     | 24,441                                    | 301                                       | 1,551                      | 55,090                               | 20,613  | 985                             | 17,863                     | 14,281                        | 301                                       |
| \$25,000 under \$50,000.....                 | 1,628                                  | 58,572                               | 24,042  | 1,021                           | 19,992                     | 14,024                                    | 2,350                                     | 1,449                      | 105,814                              | 46,229  | 3,821                           | 27,655                     | 19,350                        | 2,350                                     |
| \$50,000 under \$100,000.....                | 1,626                                  | 120,004                              | 58,718  | 3,941                           | 35,422                     | 18,451                                    | 2,350                                     | 1,449                      | 105,814                              | 46,229  | 3,821                           | 27,655                     | 19,350                        | 2,350                                     |
| \$100,000 under \$200,000.....               | 427                                    | 59,300                               | 35,075  | 3,217                           | 14,077                     | 2,953                                     | 4,058                                     | 1,241                      | 41,820                               | 27,488  | 1,399                           | 6,491                      | 3,659                         | 4,058                                     |
| \$200,000 under \$500,000.....               | 169                                    | 61,250                               | 33,643  | 1,241                           | 14,458                     | 3,197                                     | 2,375                                     | 169                        | 61,250                               | 33,643  | 1,241                           | 14,458                     | 3,197                         | 2,375                                     |
| \$500,000 or more.....                       | 34                                     | 29,002                               | 23,035  | 308                             | 6,223                      | 1,303                                     | 168                                       | 32                         | 27,037                               | 23,026  | 287                             | 5,825                      | 1,318                         | 168                                       |
| Receipts not reported.....                   | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>MANUFACTURING</b>                         |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                                   | 172,333                                | 6,672,726                            | 3,755,727                                       | 279,170                         | 1,535,365                  | 757,474                                   | 337,952                                   | 127,655                    | 5,936,554                            | 3,266,637                                       | 221,557                         | 1,353,418                  | 870,491                       | 286,296                                   |
| \$1 under \$1,000.....                       | 17,385                                 | 7,987                                | 4,848   | 2,604                           | 284                        | 17,880                                    | 2,364                                     | 6,052                      | 3,539                                | 776   | 188                             | 1,342                      | 1,942                         | 500                                       |
| \$1,000 under \$2,500.....                   | 23,017                                 | 38,765                               | 12,437  | 6,066                           | 1,908                      | 394                                       | 3,039                                     | 14,472                     | 24,003                               | 5,219   | 1,873                           | 517                        | 10,633                        | 1,458                                     |
| \$2,500 under \$5,000.....                   | 21,452                                 | 77,625                               | 20,734  | 5,209                           | 7,815                      | 21,471                                    | 3,836                                     | 16,973                     | 61,772                               | 14,198  | 2,706                           | 4,815                      | 26,638                        | 1,793                                     |
| \$5,000 under \$10,000.....                  | 19,572                                 | 144,031                              | 48,727  | 10,437                          | 14,686                     | 31,447                                    | 4,657                                     | 16,105                     | 120,642                              | 36,543  | 7,300                           | 11,279                     | 39,492                        | 1,405                                     |
| \$10,000 under \$25,000.....                 | 33,234                                 | 535,097                              | 212,542   | 44,140                          | 69,663                     | 113,509                                   | 23,477                                    | 26,458                     | 435,444                              | 153,200   | 26,322                          | 46,056                     | 134,867                       | 13,364                                    |
| \$25,000 under \$50,000.....                 | 21,001                                 | 740,899                              | 340,792   | 38,360                          | 165,014                    | 126,733                                   | 35,073                                    | 18,257                     | 646,409                              | 283,968   | 31,250                          | 141,902                    | 137,205                       | 32,722                                    |
| \$50,000 under \$100,000.....                | 16,954                                 | 1,192,409                            | 576,452   | 51,640                          | 310,510                    | 171,635                                   | 50,510                                    | 15,633                     | 1,104,380                            | 526,251   | 46,858                          | 283,003                    | 182,303                       | 42,455                                    |
| \$100,000 under \$200,000.....               | 8,887                                  | 1,235,476                            | 712,616   | 47,662                          | 334,534                    | 130,453                                   | 62,766                                    | 7,929                      | 1,104,380                            | 526,251   | 46,858                          | 283,003                    | 182,303                       | 42,455                                    |
| \$200,000 under \$500,000.....               | 5,222                                  | 1,520,456                            | 949,500   | 49,878                          | 415,901                    | 124,588                                   | 77,999                                    | 4,728                      | 1,387,154                            | 840,846   | 45,967                          | 376,342                    | 138,994                       | 71,709                                    |
| \$500,000 or more.....                       | 1,192                                  | 1,179,983                            | 876,829   | 22,163                          | 214,611                    | 51,369                                    | 72,804                                    | 1,048                      | 1,052,045                            | 780,793   | 18,897                          | 189,232                    | 56,595                        | 64,965                                    |
| Receipts not reported.....                   | 4,417                                  | -                                    | 1,260   | 1,011                           | 639                        | 16,445                                    | 1,427                                     | -                          | -                                    | -   | -                               | -                          | -                             | -   |

Footnotes at end of table.



Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts             | Businesses with and without net profit |                                      |   |                                 |                            |   |   | Businesses with net profit |                                      |   |                                 |                            |                               |   |
|--|--|--------------------------------------|---|---------------------------------|----------------------------|---|---|----------------------------|--------------------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|  | (1)                                    | (2)                                  | (3)   | (4)                             | (5)                        | (6)   | (7)                                       | (8)                        | (9)                                  | (10)  | (11)                            | (12)                       | (13)                          | (14)                                      |
|  | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less losses) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses       | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
| <b>MANUFACTURING—Continued</b>                     |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| <b>Lumber and Wood Products, Except Furniture</b>  |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....   | 45,947                                 | 1,485,927                            | 668,566   | 103,796                         | 319,774                    | 139,028                                     | 56,320                                    | 34,794                     | 1,285,706                            | 570,022   | 77,692                          | 271,123                    | 168,218                       | 46,308                                    |
| \$1 under \$1,000.....                             | 2,119                                  | 1,117                                | 262   | 2-2                             | 22                         | 50  | 19  | 6,940                      | 9,845                                | 504   | 984                             | 223                        | 5,023                         | 19  |
| \$1,000 under \$2,500.....                         | 8,584                                  | 14,629                               | 1,911   | 3,360                           | 848                        | 1,151                                       | 593                                       | 6,214                      | 21,984                               | 3,439   | 484                             | 1,427                      | 11,331                        | 653                                       |
| \$2,500 under \$5,000.....                         | 7,483                                  | 25,686                               | 4,357   | 1,371                           | 2,444                      | 10,234                                      | 738                                       | 3,994                      | 31,843                               | 11,496  | 2,810                           | 5,958                      | 6,502                         | 76  |
| \$5,000 under \$10,000.....                        | 4,668                                  | 35,737                               | 6,625   | 3,382                           | 5,986                      | 6,327                                       | 160                                       | 8,644                      | 129,489                              | 43,725  | 10,281                          | 14,965                     | 30,535                        | 808                                       |
| \$10,000 under \$25,000.....                       | 10,801                                 | 170,920                              | 66,931  | 19,002                          | 22,551                     | 2,459                                       | 2,459                                     | 3,770                      | 131,985                              | 57,641  | 9,999                           | 36,121                     | 18,930                        | 4,595                                     |
| \$25,000 under \$50,000.....                       | 4,723                                  | 165,811                              | 61,669  | 14,218                          | 47,645                     | 14,159                                      | 5,005                                     | 2,863                      | 196,799                              | 62,017  | 14,357                          | 46,446                     | 28,373                        | 3,074                                     |
| \$50,000 under \$100,000.....                      | 3,186                                  | 217,856                              | 70,263  | 17,746                          | 54,074                     | 23,595                                      | 4,237                                     | 1,666                      | 238,683                              | 122,431   | 12,838                          | 53,424                     | 26,148                        | 12,894                                    |
| \$100,000 under \$200,000.....                     | 2,014                                  | 283,735                              | 146,661   | 20,975                          | 63,763                     | 12,924                                      | 16,550                                    | 1,110                      | 336,438                              | 149,431   | 19,880                          | 79,204                     | 30,294                        | 8,696                                     |
| \$200,000 under \$500,000.....                     | 1,122                                  | 339,502                              | 130,945   | 28,078                          | 80,012                     | 29,690                                      | 8,993                                     | 193                        | 189,040                              | 119,320   | 6,159                           | 33,360                     | 11,082                        | 14,593                                    |
| \$500,000 or more.....                             | 235                                    | 234,330                              | 145,102   | 8,041                           | 41,989                     | 9,151                                       | 17,554                                    | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....                         | (*)                                    | -                                    | -   | (*)                             | (*)                        | (*)   | (*)                                       | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Printing, Publishing, and Allied Industries</b> |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....   | 30,141                                 | 808,679                              | 374,194   | 37,074                          | 200,777                    | 130,697                                     | 26,640                                    | 22,288                     | 756,972                              | 343,581   | 31,369                          | 184,371                    | 148,050                       | 21,840                                    |
| \$1 under \$1,000.....                             | 4,085                                  | 1,882                                | 1,200   | 590                             | 25                         | 1,737                                       | 521                                       | 4,786                      | 11,066                               | 3,006   | 557                             | 545                        | 3,865                         | 138                                       |
| \$1,000 under \$2,500.....                         | 3,264                                  | 5,307                                | 2,702   | 844                             | 460                        | 1,206                                       | 198                                       | 2,720                      | 21,371                               | 7,370   | 1,001                           | 1,945                      | 8,931                         | 280                                       |
| \$2,500 under \$5,000.....                         | 2,280                                  | 11,304                               | 8,200   | 1,793                           | 1,504                      | 8,544                                       | 438                                       | 6,126                      | 100,111                              | 35,170  | 4,208                           | 13,293                     | 32,920                        | 244                                       |
| \$5,000 under \$10,000.....                        | 7,217                                  | 115,140                              | 46,272  | 6,013                           | 18,899                     | 27,559                                      | 3,818                                     | 3,818                      | 181,032                              | 64,603  | 9,117                           | 33,860                     | 42,066                        | 1,172                                     |
| \$10,000 under \$25,000.....                       | 4,967                                  | 181,763                              | 64,974  | 9,121                           | 34,260                     | 41,793                                      | 6,207                                     | 3,731                      | 162,326                              | 78,140  | 7,243                           | 49,205                     | 34,530                        | 3,530                                     |
| \$25,000 under \$50,000.....                       | 2,509                                  | 176,036                              | 82,357  | 7,670                           | 54,083                     | 23,894                                      | 3,731                                     | 993                        | 140,023                              | 44,106  | 4,586                           | 44,106                     | 20,210                        | 4,208                                     |
| \$50,000 under \$100,000.....                      | 1,048                                  | 146,364                              | 84,891  | 5,187                           | 46,663                     | 18,995                                      | 4,511                                     | 373                        | 102,695                              | 52,790  | 3,412                           | 30,523                     | 11,770                        | 5,218                                     |
| \$100,000 under \$200,000.....                     | 374                                    | 103,159                              | 52,790  | 3,522                           | 30,557                     | 11,257                                      | 5,218                                     | 50                         | 36,343                               | 23,158  | 1,245                           | 11,794                     | 3,357                         | 1,020                                     |
| \$200,000 under \$500,000.....                     | 55                                     | 43,311                               | 26,437  | 1,384                           | 13,174                     | 3,115                                       | 1,938                                     | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....                         | (*)                                    | -                                    | -   | (*)                             | (*)                        | (*)   | (*)                                       | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Machinery, Except Electrical</b>                |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....   | 18,780                                 | 769,230                              | 396,154   | 38,715                          | 205,022                    | 135,200                                     | 33,626                                    | 15,247                     | 691,694                              | 341,109   | 31,728                          | 179,394                    | 143,484                       | 29,067                                    |
| \$1 under \$1,000.....                             | 3,194                                  | 3,998                                | 1,049   | 1,067                           | 209                        | 1,407                                       | 71  | 4,788                      | 19,122                               | 5,161   | 1,503                           | 1,704                      | 8,115                         | 52  |
| \$1,000 under \$2,500.....                         | 1,749                                  | 6,329                                | 2,255   | 375                             | 1,251                      | 2,417                                       | 195                                       | 4,325                      | 74,851                               | 20,663  | 6,252                           | 4,500                      | 29,345                        | 2,291                                     |
| \$2,500 under \$5,000.....                         | 1,727                                  | 11,678                               | 2,825   | 1,821                           | 541                        | 3,155                                       | 149                                       | 2,068                      | 164,461                              | 72,532  | 3,964                           | 17,710                     | 21,613                        | 1,115                                     |
| \$5,000 under \$10,000.....                        | 5,453                                  | 87,166                               | 27,553  | 8,783                           | 7,783                      | 28,664                                      | 3,331                                     | 1,115                      | 133,544                              | 67,192  | 7,715                           | 52,027                     | 37,315                        | 4,826                                     |
| \$10,000 under \$25,000.....                       | 2,236                                  | 79,828                               | 31,694  | 4,577                           | 20,904                     | 21,377                                      | 1,115                                     | 2,294                      | 164,461                              | 72,532  | 3,964                           | 17,710                     | 21,613                        | 1,115                                     |
| \$25,000 under \$50,000.....                       | 2,374                                  | 168,666                              | 75,996  | 37,192                          | 53,127                     | 37,192                                      | 4,980                                     | 2,894                      | 133,544                              | 67,192  | 7,715                           | 52,027                     | 37,315                        | 4,826                                     |
| \$50,000 under \$100,000.....                      | 1,128                                  | 149,420                              | 79,708  | 6,993                           | 52,367                     | 21,621                                      | 8,690                                     | 1,022                      | 129,799                              | 81,803  | 4,514                           | 35,210                     | 22,239                        | 7,379                                     |
| \$100,000 under \$200,000.....                     | 567                                    | 160,664                              | 103,418   | 5,601                           | 44,573                     | 15,521                                      | 5,550                                     | 94                         | 95,834                               | 65,703  | 1,652                           | 22,569                     | 7,581                         | 4,964                                     |
| \$200,000 under \$500,000.....                     | 97                                     | 102,281                              | 71,656  | 1,698                           | 24,267                     | 7,058                                       | 9,517                                     | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....                         | (*)                                    | -                                    | -   | (*)                             | (*)                        | (*)   | (*)                                       | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Manufacturing, not Elsewhere Classified</b>     |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....   | 77,465                                 | 3,608,890                            | 2,317,811                                       | 99,585                          | 809,992                    | 352,549                                     | 221,366                                   | 55,326                     | 3,202,182                            | 2,011,925                                       | 80,768                          | 718,525                    | 410,739                       | 187,081                                   |
| \$1 under \$1,000.....                             | 9,517                                  | 4,438                                | 3,017   | 940                             | 73                         | 1,438                                       | 1,794                                     | 3,305                      | 1,919                                | 467   | 33                              | 3                          | 1,155                         | 410                                       |
| \$1,000 under \$2,500.....                         | 9,139                                  | 15,709                               | 6,871   | 2,577                           | 546                        | 2,298                                       | 2,298                                     | 6,018                      | 10,211                               | 3,658   | 687                             | 278                        | 3,814                         | 410                                       |
| \$2,500 under \$5,000.....                         | 9,272                                  | 34,206                               | 10,327  | 2,498                           | 6,327                      | 8,645                                       | 2,705                                     | 6,297                      | 25,894                               | 6,564   | 1,603                           | 1,609                      | 10,226                        | 1,101                                     |
| \$5,000 under \$10,000.....                        | 9,897                                  | 72,178                               | 24,987  | 3,497                           | 7,046                      | 13,421                                      | 3,969                                     | 7,910                      | 57,101                               | 15,071  | 2,455                           | 3,822                      | 19,683                        | 987                                       |
| \$10,000 under \$25,000.....                       | 9,763                                  | 161,871                              | 71,886  | 10,342                          | 20,342                     | 34,181                                      | 3,869                                     | 7,910                      | 130,993                              | 53,642  | 5,581                           | 13,298                     | 42,067                        | 9,021                                     |
| \$25,000 under \$50,000.....                       | 9,075                                  | 313,412                              | 174,515   | 10,444                          | 62,205                     | 49,404                                      | 22,746                                    | 7,479                      | 299,309                              | 133,669   | 8,270                           | 54,211                     | 54,993                        | 20,840                                    |
| \$50,000 under \$100,000.....                      | 8,885                                  | 285,827                              | 147,836   | 18,891                          | 149,226                    | 86,594                                      | 37,562                                    | 8,176                      | 380,794                              | 133,562   | 17,543                          | 139,323                    | 91,747                        | 30,125                                    |
| \$100,000 under \$200,000.....                     | 4,697                                  | 171,541                              | 401,356   | 18,594                          | 171,541                    | 67,913                                      | 33,075                                    | 4,248                      | 188,916                              | 355,858   | 16,594                          | 137,067                    | 73,225                        | 29,444                                    |
| \$200,000 under \$500,000.....                     | 3,150                                  | 93,727                               | 642,547   | 20,680                          | 280,739                    | 68,120                                      | 58,238                                    | 2,781                      | 518,622                              | 256,622   | 18,611                          | 231,405                    | 79,634                        | 52,631                                    |
| \$500,000 or more.....                             | 805                                    | 805,361                              | 635,634   | 11,032                          | 153,181                    | 32,245                                      | 43,795                                    | 711                        | 728,523                              | 572,612   | 9,641                           | 121,509                    | 34,375                        | 40,512                                    |
| Receipts not reported.....                         | 3,256                                  | -                                    | 1,037   | 730                             | 369                        | 1,797                                       | 1,375                                     | -                          | -                                    | -   | -                               | -                          | -                             | -   |

Footnotes at end of table.

Table 2.4--NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Con.

| Industry and size of business receipts                                 | Businesses with and without net profit |   |  |   |                               |   |   | Businesses with net profit |   |  |   |                               |                                  |   |
|--|--|---|--|---|-------------------------------|---|---|----------------------------|---|--|---|-------------------------------|----------------------------------|---|
|  | Number of businesses                   | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) | Inventory,<br>end-of-<br>year<br>(Thousand dollars) | Number of businesses       | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(Thousand dollars) | Inventory,<br>end-of-<br>year<br>(Thousand dollars) |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND<br>SANITARY SERVICES |  |   |  |   |                               |   |   |                            |   |  |   |                               |                                  |   |
| Total.....   | 285,910                                | 6,174,955                               | 1,322,468  | 607,306                                 | 981,775                       | 925,258   | 24,077  | 229,678                    | 5,349,050                               | 1,123,871  | 473,368                                 | 838,845                       | 1,056,310                        | 17,887  |
| \$1 under \$1,000.....   | 18,284                                 | 10,114                                  | 417  | 4,568                                   | 241                           | 16,322  | 95  | 7,350                      | 4,268                                   | 40   | 339                                     | 11                            | 2,207                            | -   |
| \$1,000 under \$2,500.....   | 27,772                                 | 48,431                                  | 2,960  | 5,306                                   | 1,786                         | 6,035   | -   | 19,349                     | 33,387                                  | 860  | 1,819                                   | 298                           | 15,396                           | -   |
| \$2,500 under \$5,000.....   | 49,161                                 | 183,704                                 | 12,004   | 27,388                                  | 8,881                         | 43,712  | 2,448   | 37,250                     | 142,219                                 | 7,285  | 12,764                                  | 4,024                         | 65,541                           | 2,229   |
| \$5,000 under \$10,000.....  | 57,164                                 | 412,274                                 | 23,030   | 49,249                                  | 17,821                        | 130,314   | 671   | 49,794                     | 354,341                                 | 18,762   | 34,755                                  | 11,677                        | 145,770                          | 663   |
| \$10,000 under \$25,000.....   | 75,483                                 | 1,195,482                               | 106,499  | 147,072                                 | 94,971                        | 287,273   | 733   | 66,035                     | 1,051,902                               | 91,967   | 106,611                                 | 78,182                        | 312,654                          | 625   |
| \$25,000 under \$50,000.....   | 13,860                                 | 1,090,485                               | 148,441  | 116,892                                 | 174,529                       | 219,075   | 4,687   | 29,262                     | 997,135                                 | 142,921  | 110,494                                 | 152,535                       | 228,647                          | 2,273   |
| \$50,000 under \$100,000.....  | 14,311                                 | 995,332                                 | 235,165  | 89,157                                  | 220,588                       | 116,520   | 2,023   | 12,703                     | 854,442                                 | 210,075  | 74,866                                  | 193,546                       | 129,461                          | 1,774   |
| \$100,000 under \$200,000.....   | 6,553                                  | 916,256                                 | 259,072  | 84,027                                  | 204,375                       | 70,249  | 8,087   | 5,113                      | 721,140                                 | 177,641  | 59,597                                  | 167,252                       | 85,833                           | 5,626   |
| \$200,000 under \$500,000.....   | 2,553                                  | 757,763                                 | 227,149  | 57,808                                  | 177,946                       | 48,941  | 1,785   | 2,313                      | 674,965                                 | 220,647  | 50,969                                  | 158,119                       | 53,409                           | 1,584   |
| \$500,000 or more.....   | 594                                    | 565,114                                 | 307,685  | 24,046                                  | 80,256                        | 14,864  | 3,548   | 511                        | 485,251                                 | 253,673  | 21,154                                  | 73,201                        | 17,392                           | 3,111   |
| Receipts not reported.....   | 2,845                                  | -                                       | 46   | 1,833                                   | 381                           | 15,403  | -   | -                          | -                                       | -  | -                                       | -                             | -                                | -   |
| Local Transportation   |  |   |  |   |                               |   |   |                            |   |  |   |                               |                                  |   |
| Total.....   | 53,010                                 | 480,868                                 | 49,327   | 45,682                                  | 81,212                        | 131,860   | 579   | 47,375                     | 456,836                                 | 47,013   | 41,958                                  | 74,960                        | 140,195                          | 506   |
| \$1 under \$1,000.....   | 4,969                                  | 3,214                                   | 52   | 593                                     | -                             | 1,591   | -   | 3,039                      | 1,825                                   | -  | 85                                      | -                             | 916                              | -   |
| \$1,000 under \$2,500.....   | 7,890                                  | 13,176                                  | 1,468  | 1,305                                   | 193                           | 2,215   | -   | 6,177                      | 10,103                                  | -  | 680                                     | 84                            | 5,720                            | -   |
| \$2,500 under \$5,000.....   | 14,412                                 | 55,592                                  | 1,926  | 6,407                                   | 1,865                         | 23,474  | -   | 13,122                     | 50,362                                  | 1,540  | 4,781                                   | 1,535                         | 24,969                           | -   |
| \$5,000 under \$10,000.....  | 17,101                                 | 121,649                                 | 3,178  | 10,735                                  | 3,466                         | 53,406  | -   | 17,101                     | 121,649                                 | 3,178  | 10,735                                  | 3,466                         | 53,406                           | -   |
| \$10,000 under \$25,000.....   | 6,017                                  | 96,437                                  | 11,968   | 7,531                                   | 19,714                        | 26,431  | 70  | 5,518                      | 87,760                                  | 10,684   | 7,138                                   | 15,999                        | 27,923                           | 39  |
| \$25,000 under \$50,000.....   | 1,215                                  | 42,771                                  | 2,273  | 5,877                                   | 9,719                         | 7,100   | -   | 1,048                      | 37,390                                  | 2,182  | 5,327                                   | 7,734                         | 7,305                            | -   |
| \$50,000 under \$100,000.....  | 830                                    | 55,041                                  | 11,355   | 4,808                                   | 17,044                        | 9,339   | 327   | 826                        | 44,759                                  | 11,322   | 4,739                                   | 16,931                        | 9,431                            | 285   |
| \$100,000 under \$200,000.....   | 414                                    | 62,551                                  | 14,718   | 5,556                                   | 17,030                        | 6,147   | 72  | 414                        | 62,551                                  | 14,718   | 5,556                                   | 17,030                        | 6,147                            | 72  |
| \$200,000 under \$500,000.....   | 110                                    | 30,437                                  | 3,389  | 2,857                                   | 12,181                        | 4,378   | 110   | 110                        | 30,437                                  | 3,389  | 2,857                                   | 12,181                        | 4,378                            | 110   |
| \$500,000 or more.....   | (*)                                    | -                                       | -  | (*)                                     | -                             | (*)   | -   | -                          | -                                       | -  | -                                       | -                             | -                                | -   |
| Receipts not reported.....   | (*)                                    | -                                       | -  | (*)                                     | -                             | (*)   | -   | -                          | -                                       | -  | -                                       | -                             | -                                | -   |
| Trucking and Warehousing   |  |   |  |   |                               |   |   |                            |   |  |   |                               |                                  |   |
| Total.....   | 197,601                                | 4,703,755                               | 931,524  | 488,860                                 | 738,323                       | 654,111   | 10,181  | 153,668                    | 4,008,491                               | 787,327  | 380,083                                 | 620,402                       | 741,544                          | 7,012   |
| \$1 under \$1,000.....   | 10,769                                 | 5,569                                   | 207  | 2,105                                   | 138                           | 1,779   | 95  | 3,062                      | 1,745                                   | 31   | 209                                     | 9                             | 895                              | -   |
| \$1,000 under \$2,500.....   | 16,743                                 | 29,793                                  | 2,134  | 3,311                                   | 1,436                         | 2,400   | -   | 10,660                     | 18,746                                  | 656  | 1,042                                   | 123                           | 7,608                            | -   |
| \$2,500 under \$5,000.....   | 28,466                                 | 107,478                                 | 7,950  | 13,574                                  | 5,523                         | 21,148  | -   | 19,914                     | 76,555                                  | 4,404  | 6,306                                   | 2,282                         | 32,923                           | -   |
| \$5,000 under \$10,000.....  | 32,804                                 | 237,794                                 | 11,837   | 30,219                                  | 9,624                         | 68,206  | -   | 27,055                     | 191,779                                 | 8,934  | 20,716                                  | 5,277                         | 76,835                           | -   |
| \$10,000 under \$25,000.....   | 61,968                                 | 986,089                                 | 84,651   | 128,035                                 | 63,007                        | 220,171   | 501   | 53,512                     | 860,542                                 | 74,029   | 99,754                                  | 51,717                        | 241,838                          | 434   |
| \$25,000 under \$50,000.....   | 26,174                                 | 885,090                                 | 117,248  | 98,344                                  | 133,104                       | 169,742   | 225   | 23,860                     | 801,095                                 | 112,734  | 83,369                                  | 114,717                       | 175,639                          | 224   |
| \$50,000 under \$100,000.....  | 11,092                                 | 776,484                                 | 182,601  | 74,069                                  | 164,338                       | 81,627  | 1,284   | 9,659                      | 677,748                                 | 162,468  | 60,407                                  | 141,536                       | 90,474                           | 1,163   |
| \$100,000 under \$200,000.....   | 5,054                                  | 697,764                                 | 197,056  | 67,944                                  | 146,883                       | 48,252  | 5,182   | 3,784                      | 528,855                                 | 125,821  | 47,276                                  | 115,041                       | 61,720                           | 2,779   |
| \$200,000 under \$500,000.....   | 2,012                                  | 603,870                                 | 153,085  | 51,083                                  | 148,014                       | 36,189  | 553   | 1,780                      | 522,996                                 | 147,437  | 44,574                                  | 128,648                       | 40,075                           | 447   |
| \$500,000 or more.....   | 436                                    | 373,822                                 | 174,739  | 18,749                                  | 66,251                        | 11,610  | 2,341   | 382                        | 328,430                                 | 150,813  | 16,427                                  | 61,052                        | 13,537                           | 1,965   |
| Receipts not reported.....   | (*)                                    | -                                       | (*)  | (*)                                     | (*)                           | (*)   | -   | -                          | -                                       | -  | -                                       | -                             | -                                | -   |
| Other Transportation   |  |   |  |   |                               |   |   |                            |   |  |   |                               |                                  |   |
| Total.....   | 19,534                                 | 647,146                                 | 296,050  | 40,880                                  | 80,423                        | 56,476  | 11,142  | 14,178                     | 556,239                                 | 246,804  | 22,505                                  | 67,406                        | 86,665                           | 8,194   |
| \$1 under \$1,000.....   | 2,395                                  | 1,236                                   | 107  | 1,830                                   | 87                            | 13,894  | -   | 3,778                      | 8,457                                   | 1,021  | 783                                     | 134                           | 3,013                            | 2,229   |
| \$1,000 under \$2,500.....   | 1,628                                  | 2,966                                   | 154  | 366                                     | 88                            | 216   | -   | 3,002                      | 20,950                                  | 4,794  | 1,143                                   | 1,371                         | 7,148                            | 663   |
| \$2,500 under \$5,000.....   | 2,902                                  | 10,900                                  | 1,799  | 6,471                                   | 1,338                         | 16,650  | 2,448   | 3,002                      | 20,950                                  | 4,794  | 1,143                                   | 1,371                         | 7,148                            | 663   |
| \$5,000 under \$10,000.....  | 4,038                                  | 28,985                                  | 5,965  | 4,810                                   | 2,231                         | 1,320   | 671   | 2,950                      | 45,415                                  | 3,188  | 2,187                                   | 4,934                         | 17,338                           | -   |
| \$10,000 under \$25,000.....   | 3,189                                  | 50,291                                  | 5,509  | 3,296                                   | 5,650                         | 16,079  | 8   | 2,360                      | 87,663                                  | 16,049   | 6,105                                   | 14,322                        | 29,027                           | 422   |
| \$25,000 under \$50,000.....   | 2,440                                  | 90,334                                  | 16,918   | 6,721                                   | 14,767                        | 26,687  | 2,835   | 2,360                      | 87,663                                  | 16,049   | 6,105                                   | 14,322                        | 29,027                           | 422   |
| \$50,000 under \$100,000.....  | 1,304                                  | 90,978                                  | 29,741   | 4,181                                   | 20,077                        | 13,477  | 412   | 1,188                      | 82,535                                  | 26,835   | 3,651                                   | 17,508                        | 16,254                           | 326   |
| \$100,000 under \$200,000.....   | 627                                    | 93,044                                  | 40,565   | 6,133                                   | 18,153                        | 3,937   | 2,833   | 461                        | 67,302                                  | 30,369   | 2,440                                   | 13,137                        | 5,993                            | 2,775   |
| \$200,000 under \$500,000.....   | 323                                    | 96,074                                  | 63,312   | 2,263                                   | 7,741                         | 4,400   | 728   | 317                        | 94,789                                  | 62,533   | 2,003                                   | 7,997                         | 3,790                            | 633   |
| \$500,000 or more.....   | 149                                    | 182,338                                 | 131,950  | 4,444                                   | 9,916                         | 2,748   | 1,207   | 122                        | 149,210                                 | 102,015  | 4,193                                   | 8,403                         | 3,102                            | 1,146   |
| Receipts not reported.....   | (*)                                    | -                                       | (*)  | (*)                                     | (*)                           | (*)   | -   | -                          | -                                       | -  | -                                       | -                             | -                                | -   |

Footnotes at end of table.



Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts  | Businesses with and without net profit |                                      |   |                                 |                            |   | Businesses with net profit                |                      |                                      |   |                                 |                            |                               |   |
|---|--|--------------------------------------|---|---------------------------------|----------------------------|---|---|----------------------|--------------------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|   | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less losses) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|   | (1)                                    | (2)                                  | (3)   | (4)                             | (5)                        | (6)   | (7)                                       | (8)                  | (9)                                  | (10)  | (11)                            | (12)                       | (13)                          | (14)                                      |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Communication, Electric, Gas, and Sanitary Services                           |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....  | 15,765                                 | 343,186                              | 45,567  | 31,884                          | 81,817                     | 82,811                                      | 2,175                                     | 14,457               | 327,484                              | 42,727  | 28,822                          | 76,077                     | 87,906                        | 2,175                                     |
| \$1 under \$1,000.....  | 4,373                                  | 12,323                               | 584   | 1,300                           | 240                        | 6,886                                       | -   | 4,197                | 12,081                               | 533   | 1,033                           | 166                        | 7,100                         | -   |
| \$1,000 under \$2,500.....  | 3,221                                  | 23,846                               | 2,090   | 3,485                           | 2,500                      | 7,382                                       | -   | 2,636                | 19,963                               | 1,856   | 2,161                           | 1,563                      | 8,381                         | -   |
| \$2,500 under \$5,000.....  | 4,309                                  | 62,665                               | 4,371   | 8,210                           | 6,600                      | 24,592                                      | 154                                       | 4,035                | 58,185                               | 4,066   | 7,472                           | 5,532                      | 25,555                        | 154                                       |
| \$5,000 under \$10,000.....   | 2,031                                  | 72,290                               | 12,002  | 5,910                           | 16,939                     | 15,546                                      | 1,627                                     | 1,994                | 70,987                               | 11,956  | 5,693                           | 15,762                     | 16,676                        | 1,627                                     |
| \$10,000 under \$20,000.....  | 1,095                                  | 72,029                               | 11,468  | 6,099                           | 19,129                     | 12,077                                      | -   | 1,028                | 69,482                               | 9,540   | 6,069                           | 17,571                     | 13,302                        | -   |
| \$20,000 under \$50,000.....  | 458                                    | 62,897                               | 6,733   | 4,394                           | 22,309                     | 11,913                                      | -   | 434                  | 62,432                               | 6,733   | 4,325                           | 22,044                     | 11,973                        | -   |
| \$50,000 or more.....   | 117                                    | 36,336                               | 8,359   | 2,458                           | 14,099                     | 4,480                                       | 394                                       | 113                  | 34,354                               | 8,133   | 2,069                           | 13,439                     | 4,919                         | 394                                       |
| Receipts not reported.....  | (*)                                    | -                                    | -   | (*)                             | (*)                        | (*)   | -   | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| WHOLESALE AND RETAIL TRADE  |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....  | 1,909,640                              | 106,886,227                          | 79,331,819                                      | 1,356,218                       | 8,124,629                  | 7,644,409                                   | 9,325,073                                 | 1,481,547            | 96,562,637                           | 70,913,342                                      | 1,146,746                       | 7,139,303                  | 8,459,017                     | 8,073,916                                 |
| \$1 under \$1,000.....  | 167,187                                | 82,208                               | 50,425  | 8,775                           | 3,161                      | 135,000                                     | 40,340                                    | 76,353               | 42,697                               | 13,834  | 688                             | 347                        | 15,857                        | 8,137                                     |
| \$1,000 under \$2,500.....  | 139,894                                | 235,893                              | 121,516   | 11,773                          | 5,144                      | 1,759                                       | 46,462                                    | 88,151               | 148,846                              | 59,260  | 3,200                           | 879                        | 47,055                        | 17,814                                    |
| \$2,500 under \$5,000.....  | 151,769                                | 552,932                              | 299,202   | 22,302                          | 19,929                     | 45,962                                      | 92,128                                    | 103,067              | 381,544                              | 168,024   | 10,775                          | 6,157                      | 105,433                       | 26,748                                    |
| \$5,000 under \$10,000.....   | 206,579                                | 1,522,627                            | 855,359   | 47,650                          | 60,450                     | 191,184                                     | 188,926                                   | 149,636              | 1,107,224                            | 530,850   | 26,991                          | 26,292                     | 276,574                       | 100,067                                   |
| \$10,000 under \$25,000.....  | 344,101                                | 3,757,669                            | 3,428,821                                       | 138,417                         | 313,317                    | 804,781                                     | 564,679                                   | 273,573              | 4,622,603                            | 2,544,798                                       | 105,205                         | 195,595                    | 954,804                       | 389,180                                   |
| \$25,000 under \$50,000.....  | 307,552                                | 11,342,930                           | 7,321,603                                       | 204,520                         | 766,209                    | 1,299,714                                   | 1,013,662                                 | 264,551              | 9,610,604                            | 6,128,144                                       | 171,436                         | 598,347                    | 1,429,512                     | 855,624                                   |
| \$50,000 under \$100,000.....   | 288,737                                | 25,161,194                           | 14,400,391                                      | 301,989                         | 1,649,174                  | 1,825,209                                   | 1,863,585                                 | 262,347              | 18,229,796                           | 12,929,540                                      | 264,780                         | 1,442,719                  | 1,965,930                     | 1,684,936                                 |
| \$100,000 under \$200,000.....  | 181,899                                | 23,166,304                           | 18,543,159                                      | 220,169                         | 2,077,217                  | 1,822,203                                   | 2,176,126                                 | 169,399              | 23,454,898                           | 17,213,005                                      | 280,454                         | 2,069,243                  | 1,893,689                     | 1,972,619                                 |
| \$200,000 under \$500,000.....  | 82,373                                 | 23,766,054                           | 18,543,159                                      | 220,169                         | 2,006,008                  | 1,236,839                                   | 2,044,267                                 | 77,342               | 22,302,001                           | 17,289,849                                      | 203,433                         | 1,880,243                  | 1,288,371                     | 1,859,194                                 |
| \$500,000 or more.....  | 18,893                                 | 18,308,605                           | 15,738,557                                      | 111,423                         | 1,023,826                  | 451,069                                     | 1,280,053                                 | 17,128               | 16,362,424                           | 14,006,038                                      | 100,193                         | 919,284                    | 481,756                       | 1,159,669                                 |
| Receipts not reported.....  | 20,607                                 | -                                    | 6,165   | 2,675                           | 194                        | 129,835                                     | 14,545                                    | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Wholesale Trade   |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....  | 268,392                                | 20,432,113                           | 15,459,021                                      | 233,568                         | 1,023,380                  | 1,795,988                                   | 1,136,273                                 | 228,152              | 18,736,016                           | 14,027,288                                      | 204,778                         | 911,620                    | 1,913,358                     | 973,193                                   |
| \$1 under \$1,000.....  | 15,377                                 | 7,727                                | 4,272   | 519                             | 370                        | 18,215                                      | 4,242                                     | 7,625                | 4,544                                | 1,310   | 57                              | 90                         | 1,877                         | 1,435                                     |
| \$1,000 under \$2,500.....  | 20,060                                 | 34,672                               | 10,783  | 2,506                           | 638                        | 317   | 6,368                                     | 12,810               | 22,895                               | 4,711   | 518                             | 52                         | 10,131                        | 3,671                                     |
| \$2,500 under \$5,000.....  | 23,294                                 | 83,438                               | 21,051  | 4,338                           | 4,092                      | 10,979                                      | 6,383                                     | 17,638               | 64,737                               | 11,448  | 1,888                           | 372                        | 24,033                        | 1,819                                     |
| \$5,000 under \$10,000.....   | 36,746                                 | 272,360                              | 81,333  | 10,102                          | 4,560                      | 83,366                                      | 8,360                                     | 52,465               | 241,718                              | 82,808  | 7,137                           | 3,038                      | 31,638                        | 1,461                                     |
| \$10,000 under \$25,000.....  | 56,677                                 | 928,671                              | 246,740   | 28,922                          | 26,983                     | 350,043                                     | 50,448                                    | 52,260               | 859,297                              | 201,502   | 26,405                          | 20,793                     | 364,002                       | 18,501                                    |
| \$25,000 under \$50,000.....  | 37,319                                 | 1,339,467                            | 647,139   | 25,952                          | 57,122                     | 351,226                                     | 58,436                                    | 34,569               | 1,239,355                            | 576,010   | 24,394                          | 47,408                     | 361,352                       | 51,031                                    |
| \$50,000 under \$100,000.....   | 31,474                                 | 2,221,029                            | 1,422,879                                       | 36,757                          | 132,167                    | 339,854                                     | 152,625                                   | 29,533               | 2,081,702                            | 1,319,274                                       | 33,263                          | 115,581                    | 352,600                       | 136,982                                   |
| \$100,000 under \$200,000.....  | 22,853                                 | 3,231,899                            | 2,375,447                                       | 38,766                          | 234,525                    | 284,621                                     | 217,441                                   | 21,287               | 2,998,134                            | 2,185,069                                       | 33,171                          | 210,275                    | 294,627                       | 192,548                                   |
| \$200,000 under \$500,000.....  | 14,967                                 | 4,541,962                            | 3,713,013                                       | 43,391                          | 275,228                    | 222,440                                     | 265,221                                   | 13,807               | 4,193,285                            | 3,406,695                                       | 38,855                          | 251,808                    | 233,344                       | 239,903                                   |
| \$500,000 or more.....  | 6,732                                  | 7,770,888                            | 6,934,756                                       | 41,748                          | 287,668                    | 166,941                                     | 365,124                                   | 6,158                | 7,030,349                            | 6,258,461                                       | 37,070                          | 262,203                    | 179,752                       | 321,842                                   |
| Receipts not reported.....  | 2,893                                  | -                                    | 1,608   | 567                             | 27                         | 15,584                                      | 1,225                                     | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Groceries and related products  |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....  | 42,070                                 | 4,782,051                            | 4,002,074                                       | 41,173                          | 215,432                    | 249,350                                     | 97,104                                    | 36,144               | 4,468,712                            | 3,726,112                                       | 37,144                          | 190,902                    | 266,004                       | 86,695                                    |
| \$1 under \$1,000.....  | 4,783                                  | 8,324                                | 2,692   | 515                             | 725                        | 1,170                                       | 134                                       | 2,338                | 5,161                                | 296   | 150                             | 58                         | 2,633                         | 6   |
| \$1,000 under \$2,500.....  | 3,960                                  | 27,609                               | 17,380  | 923                             | 944                        | 3,842                                       | 274                                       | 3,009                | 21,020                               | 11,095  | 594                             | 579                        | 6,153                         | 107                                       |
| \$2,500 under \$5,000.....  | 7,124                                  | 114,171                              | 46,883  | 3,103                           | 2,583                      | 34,688                                      | 689                                       | 6,398                | 104,546                              | 37,412  | 2,631                           | 2,234                      | 37,383                        | 684                                       |
| \$5,000 under \$10,000.....   | 6,602                                  | 246,984                              | 186,798   | 3,692                           | 4,297                      | 28,472                                      | 3,431                                     | 6,159                | 230,468                              | 172,253   | 3,428                           | 3,047                      | 29,712                        | 2,705                                     |
| \$10,000 under \$20,000.....  | 7,374                                  | 522,998                              | 409,542   | 5,767                           | 14,209                     | 53,597                                      | 6,570                                     | 7,328                | 519,414                              | 407,287   | 5,681                           | 13,742                     | 55,404                        | 6,108                                     |
| \$20,000 under \$50,000.....  | 6,300                                  | 883,139                              | 710,174   | 8,522                           | 42,730                     | 53,768                                      | 10,202                                    | 5,112                | 828,231                              | 666,136   | 7,883                           | 42,897                     | 54,612                        | 9,443                                     |
| \$50,000 under \$100,000.....   | 3,683                                  | 1,127,680                            | 975,833   | 9,142                           | 57,367                     | 39,283                                      | 24,894                                    | 3,397                | 1,037,770                            | 896,343   | 8,214                           | 49,495                     | 41,423                        | 20,597                                    |
| \$100,000 or more.....  | 1,717                                  | 1,851,146                            | 1,652,812                                       | 9,270                           | 86,677                     | 36,187                                      | 50,910                                    | 1,603                | 1,722,102                            | 1,535,290                                       | 8,563                           | 78,830                     | 38,684                        | 47,045                                    |
| Receipts not reported.....  | (*)                                    | -                                    | -   | (*)                             | (*)                        | (*)   | -   | -                    | -                                    | -   | -                               | -                          | -                             | -   |

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts | Businesses with and without net profit |                                      |   |                                   |                            |   | Businesses with net profit                 |                      |                                      |   |                                   |                            |                               |  |
|--|--|--------------------------------------|---|-----------------------------------|----------------------------|---|--|----------------------|--------------------------------------|---|-----------------------------------|----------------------------|-------------------------------|--|
|  | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of- year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of- year (Thousand dollars) |
| WHOLESALE AND RETAIL TRADE—Continued   |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |  |
| Wholesale Trade—Continued              |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |  |
| Farm products—raw materials            |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |  |
| Total.....                             | 16,574                                 | 3,551,951                            | 3,245,839                                       | 24,092                            | 60,053                     | 60,761                                    | 156,324                                    | 12,472               | 2,968,756                            | 2,706,454                                       | 18,159                            | 47,551                     | 80,736                        | 114,422                                    |
| \$1 under \$1,000.....                 | 4,085                                  | 11,738                               | 3,196   | 850                               | 240                        | 1,489                                     | 243  | 4,278                | 23,300                               | 8,559   | 346                               | 210                        | 8,179                         | 194  |
| \$1,000 under \$2,500.....             | 2,147                                  | 18,128                               | 8,382   | 974                               | 193                        | 3,897                                     | 194  | 2,022                | 31,731                               | 15,308  | 868                               | 184                        | 8,739                         | 4,852                                      |
| \$2,500 under \$5,000.....             | 2,537                                  | 39,210                               | 22,485  | 1,048                             | 204                        | 7,526                                     | 210  | 1,349                | 49,973                               | 32,986  | 682                               | 1,475                      | 8,229                         | 3,354                                      |
| \$5,000 under \$10,000.....            | 1,876                                  | 68,150                               | 47,795  | 1,209                             | 3,349                      | 6,331                                     | 4,970                                      | 1,424                | 105,813                              | 74,024  | 1,905                             | 6,654                      | 9,445                         | 5,897                                      |
| \$10,000 under \$20,000.....           | 960                                    | 143,746                              | 97,122  | 3,592                             | 7,592                      | 6,010                                     | 6,226                                      | 691                  | 98,616                               | 74,027  | 1,905                             | 6,712                      | 7,732                         | 5,897                                      |
| \$20,000 under \$50,000.....           | 1,426                                  | 452,367                              | 408,444   | 4,063                             | 9,690                      | 9,239                                     | 25,521                                     | 1,205                | 386,776                              | 345,974   | 3,346                             | 8,676                      | 10,682                        | 20,322                                     |
| \$50,000 or more.....                  | 1,764                                  | 2,686,975                            | 2,543,214                                       | 9,756                             | 30,631                     | 20,529                                    | 104,698                                    | 1,503                | 2,272,541                            | 2,155,546                                       | 7,957                             | 23,640                     | 27,730                        | 79,803                                     |
| Receipts not reported.....             | (*)                                    | -                                    | -   | (*)                               | -                          | (*)                                       | (*)  | -                    | -                                    | -   | -                                 | -                          | -                             | -  |
| Machinery, equipment, and supplies     |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |  |
| Total.....                             | 23,683                                 | 1,401,750                            | 920,782   | 19,836                            | 109,205                    | 184,829                                   | 126,169                                    | 20,433               | 1,311,137                            | 855,890   | 17,120                            | 96,503                     | 194,797                       | 110,046                                    |
| \$1 under \$1,000.....                 | 4,341                                  | 10,217                               | 4,478   | 1,011                             | 400                        | 1,569                                     | 2,426                                      | 2,750                | 7,365                                | 2,041   | 591                               | -                          | 2,133                         | 470  |
| \$1,000 under \$2,500.....             | 3,906                                  | 29,764                               | 11,536  | 1,056                             | 55                         | 7,526                                     | 1,903                                      | 3,524                | 27,397                               | 10,814  | 713                               | 53                         | 8,131                         | 1,329                                      |
| \$2,500 under \$5,000.....             | 3,829                                  | 66,647                               | 21,740  | 852                               | 2,190                      | 24,714                                    | 6,239                                      | 3,311                | 57,055                               | 15,113  | 642                               | 220                        | 26,257                        | 4,541                                      |
| \$5,000 under \$10,000.....            | 4,147                                  | 153,157                              | 83,663  | 3,216                             | 6,311                      | 35,227                                    | 6,431                                      | 4,123                | 152,334                              | 83,248  | 3,194                             | 5,840                      | 35,493                        | 6,336                                      |
| \$10,000 under \$20,000.....           | 3,662                                  | 247,104                              | 149,244   | 3,759                             | 20,012                     | 42,870                                    | 23,958                                     | 3,176                | 216,016                              | 128,373   | 3,416                             | 14,863                     | 44,676                        | 21,570                                     |
| \$20,000 under \$50,000.....           | 2,358                                  | 323,082                              | 213,155   | 4,434                             | 27,715                     | 39,667                                    | 30,132                                     | 2,226                | 299,813                              | 194,345   | 3,803                             | 25,157                     | 24,038                        | 26,110                                     |
| \$50,000 under \$100,000.....          | 1,107                                  | 341,651                              | 256,423   | 3,213                             | 34,240                     | 23,202                                    | 30,635                                     | 1,072                | 330,229                              | 246,840   | 2,993                             | 33,520                     | 41,232                        | 28,621                                     |
| \$100,000 or more.....                 | 265                                    | 230,128                              | 180,454   | 2,256                             | 18,269                     | 12,622                                    | 23,551                                     | 251                  | 220,928                              | 175,116   | 1,766                             | 16,850                     | 12,837                        | 21,069                                     |
| Receipts not reported.....             | (*)                                    | -                                    | (*)   | (*)                               | (*)                        | (*)                                       | (*)  | -                    | -                                    | -   | -                                 | -                          | -                             | -  |
| Other wholesale trade                  |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |  |
| Total.....                             | 186,065                                | 10,696,361                           | 7,290,326                                       | 148,467                           | 638,590                    | 1,301,048                                 | 756,676                                    | 159,103              | 9,987,411                            | 6,738,832                                       | 132,355                           | 576,664                    | 1,371,821                     | 662,030                                    |
| \$1 under \$1,000.....                 | 12,710                                 | 6,267                                | 3,302   | 401                               | 286                        | 17,097                                    | 3,775                                      | 6,492                | 3,850                                | 974   | 41                                | 6                          | 1,675                         | 1,325                                      |
| \$1,000 under \$2,500.....             | 14,503                                 | 24,933                               | 7,352   | 1,529                             | 208                        | 2,628                                     | 5,281                                      | 10,329               | 18,188                               | 3,954   | 290                               | 36                         | 8,301                         | 1,375                                      |
| \$2,500 under \$5,000.....             | 18,303                                 | 64,358                               | 15,086  | 3,057                             | 3,241                      | 6,800                                     | 5,281                                      | 13,683               | 49,325                               | 8,906   | 1,168                             | 320                        | 17,724                        | 1,549                                      |
| \$5,000 under \$10,000.....            | 26,733                                 | 196,859                              | 44,035  | 7,149                             | 3,368                      | 68,101                                    | 5,989                                      | 24,135               | 178,288                              | 34,038  | 5,727                             | 2,290                      | 72,752                        | 3,831                                      |
| \$10,000 under \$25,000.....           | 43,187                                 | 708,643                              | 155,632   | 23,919                            | 22,006                     | 283,115                                   | 43,310                                     | 40,529               | 665,965                              | 133,669   | 22,264                            | 18,135                     | 291,623                       | 13,276                                     |
| \$25,000 under \$50,000.....           | 24,694                                 | 871,176                              | 328,923   | 17,835                            | 43,165                     | 281,196                                   | 43,604                                     | 22,938               | 806,580                              | 287,523   | 17,090                            | 37,046                     | 287,918                       | 37,138                                     |
| \$50,000 under \$100,000.....          | 13,675                                 | 1,319,290                            | 766,971   | 23,639                            | 90,354                     | 237,377                                   | 115,871                                    | 17,605               | 1,240,453                            | 709,590   | 21,111                            | 80,322                     | 243,075                       | 105,950                                    |
| \$100,000 under \$200,000.....         | 8,751                                  | 1,881,932                            | 1,036,917                                       | 23,286                            | 149,926                    | 184,907                                   | 162,878                                    | 12,458               | 1,771,474                            | 1,290,531                                       | 21,578                            | 135,509                    | 191,051                       | 151,098                                    |
| \$200,000 under \$500,000.....         | 2,986                                  | 2,680,264                            | 2,072,313                                       | 26,973                            | 173,931                    | 150,716                                   | 184,171                                    | 8,133                | 2,438,510                            | 1,917,538                                       | 24,302                            | 160,117                    | 170,363                       | 170,363                                    |
| \$500,000 or more.....                 | (*)                                    | -                                    | (*)   | (*)                               | (*)                        | (*)                                       | (*)  | 2,801                | 2,814,778                            | 2,392,509                                       | 18,784                            | 142,883                    | 100,501                       | 173,925                                    |
| Receipts not reported.....             | (*)                                    | -                                    | (*)   | (*)                               | (*)                        | (*)                                       | (*)  | -                    | -                                    | -   | -                                 | -                          | -                             | -  |
| Retail Trade                           |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |  |
| Total.....                             | 1,622,676                              | 85,489,751                           | 63,156,453                                      | 1,108,087                         | 7,020,257                  | 5,777,680                                 | 8,084,786                                  | 1,240,449            | 76,966,571                           | 56,256,231                                      | 929,764                           | 6,154,979                  | 6,462,823                     | 7,012,174                                  |
| \$1 under \$1,000.....                 | 149,353                                | 73,516                               | 44,630  | 7,488                             | 2,743                      | 124,381                                   | 35,869                                     | 67,927               | 37,651                               | 12,291  | 602                               | 257                        | 13,907                        | 6,700                                      |
| \$1,000 under \$2,500.....             | 118,654                                | 199,097                              | 109,588   | 9,228                             | 4,503                      | 39,230                                    | 39,230                                     | 74,259               | 124,076                              | 53,648  | 2,643                             | 824                        | 36,524                        | 13,714                                     |
| \$2,500 under \$5,000.....             | 126,030                                | 461,013                              | 276,083   | 16,948                            | 15,690                     | 33,522                                    | 84,705                                     | 83,679               | 310,447                              | 155,508   | 8,085                             | 5,648                      | 79,464                        | 24,529                                     |
| \$5,000 under \$10,000.....            | 166,834                                | 1,226,550                            | 762,584   | 36,883                            | 55,514                     | 103,902                                   | 178,520                                    | 115,190              | 850,535                              | 464,078   | 19,442                            | 23,240                     | 179,389                       | 94,229                                     |
| \$10,000 under \$25,000.....           | 285,675                                | 4,795,604                            | 3,162,343                                       | 108,655                           | 284,739                    | 451,677                                   | 503,373                                    | 219,961              | 3,736,769                            | 2,328,937                                       | 78,279                            | 174,778                    | 585,236                       | 365,088                                    |
| \$25,000 under \$50,000.....           | 268,151                                | 9,730,087                            | 6,629,541                                       | 176,816                           | 706,695                    | 938,097                                   | 948,432                                    | 228,430              | 8,315,369                            | 5,519,761                                       | 145,457                           | 548,891                    | 1,037,216                     | 798,674                                    |
| \$50,000 under \$100,000.....          | 254,811                                | 17,966,781                           | 12,663,371                                      | 262,803                           | 1,501,106                  | 1,499,059                                 | 1,639,068                                  | 230,727              | 16,509,349                           | 11,246,609                                      | 223,258                           | 1,312,175                  | 1,596,807                     | 1,528,236                                  |
| \$100,000 under \$200,000.....         | 197,564                                | 21,739,562                           | 16,043,994                                      | 245,213                           | 2,025,935                  | 1,521,468                                 | 1,931,257                                  | 146,778              | 20,275,907                           | 14,831,377                                      | 222,354                           | 1,843,423                  | 1,579,645                     | 1,754,089                                  |
| \$200,000 under \$500,000.....         | 66,502                                 | 18,937,637                           | 14,603,779                                      | 173,962                           | 1,698,050                  | 998,798                                   | 1,756,057                                  | 62,678               | 17,834,529                           | 13,686,365                                      | 161,851                           | 1,598,836                  | 1,038,622                     | 1,398,418                                  |
| \$500,000 or more.....                 | 11,995                                 | 10,559,904                           | 8,656,035                                       | 68,016                            | 725,115                    | 278,200                                   | 904,895                                    | 10,820               | 9,171,943                            | 7,615,466                                       | 61,713                            | 646,907                    | 296,013                       | 828,480                                    |
| Receipts not reported.....             | 17,107                                 | -                                    | 4,505   | 2,075                             | 167                        | 123,735                                   | 13,320                                     | -                    | -                                    | -   | -                                 | -                          | -                             | -  |

Footnotes at end of table.



Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts           | Businesses with and without net profit |   |  |   |                               |  | Businesses with net profit                          |                      |   |  |   |                               |                                  |   |
|--|--|---|--|---|-------------------------------|--|---|----------------------|---|--|---|-------------------------------|----------------------------------|---|
|  | Number of businesses                   | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(loss)<br>(Thousand dollars) | Inventory,<br>end-of-<br>year<br>(Thousand dollars) | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(Thousand dollars) | Inventory,<br>end-of-<br>year<br>(Thousand dollars) |
| WHOLESALE AND RETAIL TRADE—Continued             |  |   |  |   |                               |  |   |                      |   |  |   |                               |                                  |   |
| Retail Trade—Continued                           |  |   |  |   |                               |  |   |                      |   |  |   |                               |                                  |   |
| Building materials, hardware, and farm equipment |  |   |  |   |                               |  |   |                      |   |  |   |                               |                                  |   |
| Total.....                                       | 55,903                                 | 4,450,918                               | 3,387,643  | 60,600                                  | 378,608                       | 277,744                                    | 1,101,554   | 42,757               | 3,993,529                               | 2,999,073  | 51,393                                  | 334,696                       | 321,028                          | 927,512   |
| \$1 under \$1,000.....                           | 3,362                                  | 1,442                                   | 1,861  | 229                                     | 365                           | 11,850                                     | 2,497   |                      |   |  |   |                               |                                  |   |
| \$1,000 under \$2,500.....                       | 1,797                                  | 2,926                                   | 2,433  | 96                                      | 356                           | 1,191                                      | 6,880   | 3,079                | 8,189                                   | 5,102  | 234                                     | 2                             | 1,265                            | 2,738   |
| \$2,500 under \$5,000.....                       | 2,727                                  | 10,633                                  | 7,459  | 478                                     | 621                           | 1,874                                      | 15,385  | 2,037                | 15,491                                  | 7,929  | 319                                     | 7,209                         | 23,902                           | 31,092  |
| \$5,000 under \$10,000.....                      | 4,666                                  | 36,994                                  | 25,402   | 1,417                                   | 2,221                         | 16,791                                     | 39,179  | 7,591                | 132,807                                 | 78,119   | 2,872                                   |                               |                                  |   |
| \$10,000 under \$25,000.....                     | 9,943                                  | 169,172                                 | 111,451  | 5,772                                   | 10,856                        | 16,791                                     | 39,179  | 7,591                | 132,807                                 | 78,119   | 2,872                                   |                               |                                  |   |
| \$25,000 under \$50,000.....                     | 9,679                                  | 339,900                                 | 232,236  | 5,652                                   | 17,182                        | 82,507                                     | 188,196   | 8,671                | 301,853                                 | 198,196  | 4,925                                   | 15,329                        | 47,289                           | 75,795  |
| \$50,000 under \$100,000.....                    | 10,824                                 | 778,150                                 | 540,746  | 14,124                                  | 62,164                        | 76,994                                     | 185,052   | 9,992                | 720,847                                 | 494,948  | 12,988                                  | 55,545                        | 81,917                           | 169,927   |
| \$100,000 under \$200,000.....                   | 7,174                                  | 997,318                                 | 734,367  | 15,200                                  | 107,144                       | 65,148                                     | 250,238   | 6,225                | 863,429                                 | 628,762  | 12,087                                  | 90,610                        | 74,876                           | 190,884   |
| \$200,000 under \$500,000.....                   | 4,666                                  | 1,405,091                               | 1,130,323  | 13,917                                  | 127,302                       | 59,131                                     | 365,922   | 4,259                | 1,283,362                               | 1,022,231  | 12,599                                  | 117,826                       | 63,021                           | 313,339   |
| \$500,000 or more.....                           | 959                                    | 709,292                                 | 601,363  | 5,715                                   | 50,954                        | 22,036                                     | 151,609   | 903                  | 667,551                                 | 563,786  | 5,370                                   | 48,175                        | 23,707                           | 141,537   |
| Receipts not reported.....                       | (*)                                    | -                                       | (*)  | -                                       | (*)                           | (*)  | (*)   | -                    | -                                       | -  | -                                       | -                             | -                                | -   |
| General merchandise stores                       |  |   |  |   |                               |  |   |                      |   |  |   |                               |                                  |   |
| Total.....                                       | 310,381                                | 4,707,953                               | 3,289,489  | 94,386                                  | 241,127                       | 478,661                                    | 564,046   | 229,256              | 4,228,542                               | 2,909,156  | 75,903                                  | 207,998                       | 542,354                          | 495,999   |
| \$1 under \$1,000.....                           | 87,503                                 | 42,129                                  | 21,946   | 2,537                                   | 746                           | 14,332                                     | 7,922   | 44,859               | 24,643                                  | 7,350  | 377                                     | 115                           | 9,598                            | 1,621   |
| \$1,000 under \$2,500.....                       | 62,502                                 | 101,454                                 | 48,032   | 3,757                                   | 623                           | 14,713                                     | 11,076  | 47,018               | 76,468                                  | 32,693   | 1,565                                   | 308                           | 21,928                           | 4,060   |
| \$2,500 under \$5,000.....                       | 42,880                                 | 155,427                                 | 80,423   | 4,688                                   | 1,172                         | 36,261                                     | 6,517   | 37,621               | 131,683                                 | 61,897   | 3,268                                   | 616                           | 35,696                           | 3,719   |
| \$5,000 under \$10,000.....                      | 38,868                                 | 278,331                                 | 141,517  | 6,041                                   | 3,821                         | 60,197                                     | 22,424  | 33,874               | 244,808                                 | 118,627  | 5,253                                   | 2,888                         | 64,915                           | 21,377  |
| \$10,000 under \$25,000.....                     | 30,035                                 | 464,386                                 | 270,172  | 11,809                                  | 12,834                        | 84,963                                     | 38,556  | 26,234               | 405,837                                 | 223,423  | 9,617                                   | 9,689                         | 91,711                           | 29,464  |
| \$25,000 under \$50,000.....                     | 19,507                                 | 704,473                                 | 518,131  | 11,315                                  | 25,192                        | 75,375                                     | 89,143  | 17,197               | 627,698                                 | 456,604  | 9,779                                   | 18,787                        | 83,760                           | 82,705  |
| \$50,000 under \$100,000.....                    | 16,733                                 | 1,159,427                               | 882,247  | 25,190                                  | 63,990                        | 100,519                                    | 138,745   | 14,642               | 1,026,618                               | 763,059  | 21,392                                  | 52,581                        | 108,448                          | 128,229   |
| \$100,000 under \$200,000.....                   | 7,361                                  | 976,416                                 | 732,756  | 15,440                                  | 59,631                        | 72,375                                     | 138,709   | 6,774                | 900,914                                 | 674,944  | 11,859                                  | 54,018                        | 76,385                           | 129,543   |
| \$200,000 under \$500,000.....                   | 2,219                                  | 603,693                                 | 434,133  | 10,523                                  | 18,111                        | 39,618                                     | 75,229  | 2,177                | 591,147                                 | 423,304  | 10,290                                  | 51,712                        | 40,284                           | 74,468  |
| \$500,000 or more.....                           | 259                                    | 212,187                                 | 157,962  | 2,835                                   | 18,111                        | 9,325                                      | 21,125  | 240                  | 198,726                                 | 147,255  | 2,503                                   | 16,884                        | 9,459                            | 20,513  |
| Receipts not reported.....                       | 2,514                                  | -                                       | 1,370  | 231                                     | -                             | 13,037                                     | 550   | -                    | -                                       | -  | -                                       | -                             | -                                | -   |
| Direct selling establishments                    |  |   |  |   |                               |  |   |                      |   |  |   |                               |                                  |   |
| Total.....                                       | 238,458                                | 1,413,933                               | 812,710  | 28,108                                  | 49,786                        | 250,480                                    | 33,204  | 176,759              | 1,276,551                               | 715,613  | 23,298                                  | 41,128                        | 279,351                          | 18,744  |
| \$1 under \$1,000.....                           | 80,004                                 | 39,860                                  | 19,686   | 1,536                                   | 721                           | 1866                                       | 6,769   | 43,727               | 24,150                                  | 7,116  | 324                                     | 115                           | 9,458                            | 1,588   |
| \$1,000 under \$2,500.....                       | 58,956                                 | 95,351                                  | 45,074   | 2,862                                   | 487                           | 15,936                                     | 7,818   | 46,132               | 74,930                                  | 31,954   | 1,483                                   | 308                           | 21,407                           | 3,641   |
| \$2,500 under \$5,000.....                       | 39,092                                 | 140,191                                 | 69,288   | 3,663                                   | 1,395                         | 29,619                                     | 3,655   | 33,252               | 119,812                                 | 55,535   | 2,646                                   | 605                           | 33,882                           | 1,966   |
| \$5,000 under \$10,000.....                      | 30,444                                 | 215,128                                 | 113,253  | 4,751                                   | 3,885                         | 55,569                                     | 4,474   | 27,272               | 193,925                                 | 84,496   | 4,297                                   | 1,155                         | 58,043                           | 3,181   |
| \$10,000 under \$25,000.....                     | 17,600                                 | 265,925                                 | 133,692  | 6,437                                   | 5,980                         | 67,546                                     | 2,174   | 16,300               | 244,885                                 | 115,514  | 6,079                                   | 5,648                         | 68,567                           | 1,994   |
| \$25,000 under \$50,000.....                     | 5,933                                  | 214,620                                 | 145,612  | 3,425                                   | 5,100                         | 36,756                                     | 3,632   | 5,431                | 199,541                                 | 134,696  | 3,271                                   | 3,358                         | 38,708                           | 2,372   |
| \$50,000 under \$100,000.....                    | 3,932                                  | 270,504                                 | 193,492  | 2,917                                   | 17,052                        | 33,612                                     | 1,997   | 3,600                | 247,530                                 | 178,669  | 2,657                                   | 15,239                        | 34,554                           | 1,530   |
| \$100,000 under \$200,000.....                   | 833                                    | 109,655                                 | 69,389   | 1,153                                   | 7,779                         | 11,093                                     | 1,684   | 833                  | 109,655                                 | 69,389   | 1,153                                   | 7,779                         | 11,093                           | 1,530   |
| \$200,000 under \$500,000.....                   | 197                                    | 50,488                                  | 31,338   | 1,392                                   | 3,995                         | 2,842                                      | 757   | 195                  | 49,912                                  | 31,338   | 1,341                                   | 5,629                         | 3,053                            | 1,957   |
| \$500,000 or more.....                           | 17                                     | 12,211                                  | 6,906  | 47                                      | 1,292                         | 606  | 25  | 17                   | 12,211                                  | 6,906  | 47                                      | 1,292                         | 606                              | 25  |
| Receipts not reported.....                       | (*)                                    | -                                       | (*)  | (*)                                     | -                             | (*)  | (*)   | -                    | -                                       | -  | -                                       | -                             | -                                | -   |
| Other general merchandise stores                 |  |   |  |   |                               |  |   |                      |   |  |   |                               |                                  |   |
| Total.....                                       | 71,923                                 | 3,294,020                               | 2,476,779  | 66,278                                  | 191,341                       | 228,181                                    | 530,842   | 52,497               | 2,951,991                               | 2,193,543  | 52,605                                  | 166,470                       | 263,003                          | 477,255   |
| \$1 under \$1,000.....                           | 7,999                                  | 2,269                                   | 1,001  | 1,001                                   | 25                            | 13,466                                     | 1,153   | 2,018                | 2,031                                   | 973  | 135                                     | -                             | 661                              | 432   |
| \$1,000 under \$2,500.....                       | 3,846                                  | 6,133                                   | 3,758  | 895                                     | 41                            | 1,243                                      | 3,258   | 2,989                | 11,871                                  | 6,362  | 622                                     | 11                            | 1,814                            | 1,753   |
| \$2,500 under \$5,000.....                       | 3,788                                  | 15,236                                  | 11,135   | 1,025                                   | 78                            | 1,634                                      | 2,862   | 6,602                | 50,883                                  | 34,131   | 956                                     | 1,733                         | 6,872                            | 18,196  |
| \$5,000 under \$10,000.....                      | 12,435                                 | 63,203                                  | 44,164   | 1,524                                   | 1,936                         | 4,588                                      | 36,382  | 9,934                | 160,952                                 | 107,909  | 3,538                                   | 4,041                         | 23,144                           | 27,470  |
| \$10,000 under \$25,000.....                     | 12,435                                 | 136,480                                 | 93,480   | 5,372                                   | 6,854                         | 17,417                                     | 36,382  | 11,766               | 428,157                                 | 321,908  | 6,508                                   | 15,429                        | 45,052                           | 80,333  |
| \$25,000 under \$50,000.....                     | 13,574                                 | 489,853                                 | 372,519  | 7,890                                   | 20,092                        | 38,619                                     | 85,511  | 11,766               | 428,157                                 | 321,908  | 6,508                                   | 15,429                        | 45,052                           | 80,333  |
| \$50,000 under \$100,000.....                    | 12,801                                 | 898,923                                 | 688,755  | 22,273                                  | 46,538                        | 66,907                                     | 146,748   | 11,042               | 771,289                                 | 584,390  | 18,735                                  | 37,342                        | 73,894                           | 126,993   |
| \$100,000 under \$200,000.....                   | 6,528                                  | 866,761                                 | 663,367  | 14,287                                  | 51,852                        | 61,282                                     | 137,025   | 5,941                | 791,259                                 | 605,555  | 10,706                                  | 46,239                        | 65,492                           | 127,859   |
| \$200,000 under \$500,000.....                   | 2,022                                  | 553,205                                 | 402,795  | 9,171                                   | 17,106                        | 36,776                                     | 74,502  | 1,982                | 541,235                                 | 391,966  | 8,949                                   | 46,083                        | 37,221                           | 73,711  |
| \$500,000 or more.....                           | 242                                    | 199,976                                 | 151,056  | 2,788                                   | 16,819                        | 8,719                                      | 21,100  | 223                  | 186,515                                 | 140,349  | 2,456                                   | 15,592                        | 8,853                            | 20,488  |
| Receipts not reported.....                       | (*)                                    | -                                       | (*)  | (*)                                     | -                             | (*)  | (*)   | -                    | -                                       | -  | -                                       | -                             | -                                | -   |

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts      | Businesses with and without net profit |                                      |   |                                 |                            |   |   | Businesses with net profit |                                      |   |                                 |                            |                               |   |
|---|--|--------------------------------------|---|---------------------------------|----------------------------|---|---|----------------------------|--------------------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|   | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less losses) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses       | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
| <b>WHOLESALE AND RETAIL TRADE—Continued</b> |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| <b>Retail Trade—Continued</b>               |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| <b>Food stores</b>                          |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                                  | 236,493                                | 17,221,838                           | 14,124,790                                      | 179,584                         | 928,551                    | 816,338                                     | 995,351                                   | 188,473                    | 15,423,097                           | 12,531,262                                      | 153,319                         | 822,003                    | 911,534                       | 851,213                                   |
| \$1 under \$1,000.....                      | 3,853                                  | 1,945                                | 2,150   | 371                             | 12                         | 1,180                                       | 924                                       | 1,576                      | 4,277                                | 446   | 39                              | 5                          | 333                           | 270                                       |
| \$1,000 under \$2,500.....                  | 4,519                                  | 6,246                                | 6,246   | 444                             | 364                        | 1,625                                       | 1,619                                     | 2,511                      | 4,277                                | 2,773   | 10                              | 2                          | 354                           | 354                                       |
| \$2,500 under \$5,000.....                  | 9,014                                  | 34,181                               | 27,131  | 1,204                           | 413                        | 1,501                                       | 5,582                                     | 3,838                      | 14,073                               | 10,111  | 360                             | 123                        | 1,643                         | 1,723                                     |
| \$5,000 under \$10,000.....                 | 20,705                                 | 130,853                              | 100,883   | 3,025                           | 3,219                      | 1,863                                       | 23,465                                    | 13,036                     | 97,723                               | 74,352  | 1,711                           | 1,934                      | 11,147                        | 12,372                                    |
| \$10,000 under \$25,000.....                | 49,592                                 | 897,293                              | 685,824   | 12,446                          | 20,568                     | 45,842                                      | 73,920                                    | 37,555                     | 661,473                              | 503,907   | 8,997                           | 12,552                     | 65,944                        | 51,956                                    |
| \$25,000 under \$50,000.....                | 52,513                                 | 1,923,023                            | 1,526,703                                       | 26,148                          | 58,227                     | 141,253                                     | 143,530                                   | 44,002                     | 1,618,870                            | 1,254,922                                       | 20,174                          | 44,332                     | 160,534                       | 108,296                                   |
| \$50,000 under \$100,000.....               | 29,682                                 | 3,367,832                            | 2,741,518                                       | 38,122                          | 136,651                    | 212,785                                     | 205,811                                   | 43,523                     | 3,085,679                            | 2,487,597                                       | 33,765                          | 124,676                    | 223,893                       | 187,749                                   |
| \$100,000 under \$200,000.....              | 29,195                                 | 4,018,314                            | 3,327,290                                       | 38,073                          | 216,355                    | 202,471                                     | 212,295                                   | 26,727                     | 3,680,568                            | 3,027,257                                       | 34,395                          | 193,026                    | 213,214                       | 189,570                                   |
| \$200,000 under \$500,000.....              | 13,750                                 | 4,054,037                            | 3,360,466                                       | 35,994                          | 278,377                    | 156,280                                     | 207,298                                   | 12,710                     | 3,740,161                            | 3,090,320                                       | 32,987                          | 256,397                    | 162,635                       | 190,704                                   |
| \$500,000 or more.....                      | 3,318                                  | 2,803,092                            | 2,316,434                                       | 23,453                          | 214,353                    | 66,161                                      | 120,730                                   | 2,995                      | 2,519,314                            | 2,079,577                                       | 20,883                          | 188,983                    | 71,460                        | 108,219                                   |
| Receipts not reported.....                  | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)   | (*)                                       | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Grocery stores</b>                       |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                                  | 177,243                                | 14,562,604                           | 12,214,655                                      | 138,774                         | 679,427                    | 591,869                                     | 938,883                                   | 138,344                    | 12,969,522                           | 10,781,248                                      | 117,980                         | 600,371                    | 668,272                       | 801,439                                   |
| \$1 under \$1,000.....                      | 4,049                                  | 5,043                                | 5,184   | 406                             | 349                        | 12,060                                      | 1,882                                     | 2,936                      | 8,312                                | 6,109   | 191                             | 17                         | 1,141                         | 1,413                                     |
| \$1,000 under \$2,500.....                  | 5,738                                  | 22,129                               | 18,862  | 651                             | 193                        | 11,917                                      | 5,042                                     | 8,737                      | 65,297                               | 51,481  | 964                             | 1,269                      | 6,900                         | 10,987                                    |
| \$2,500 under \$5,000.....                  | 14,428                                 | 107,824                              | 97,809  | 1,602                           | 1,610                      | 12,727                                      | 21,928                                    | 24,431                     | 435,044                              | 360,125   | 5,053                           | 3,750                      | 32,883                        | 47,309                                    |
| \$5,000 under \$10,000.....                 | 34,529                                 | 599,787                              | 517,531   | 7,318                           | 6,457                      | 18,724                                      | 67,285                                    | 31,114                     | 1,134,157                            | 944,503   | 11,390                          | 9,475                      | 87,106                        | 96,130                                    |
| \$10,000 under \$25,000.....                | 38,404                                 | 1,400,412                            | 1,187,777                                       | 16,153                          | 18,856                     | 74,049                                      | 128,981                                   | 31,114                     | 2,474,923                            | 2,068,577                                       | 24,628                          | 61,778                     | 158,106                       | 175,753                                   |
| \$25,000 under \$50,000.....                | 38,376                                 | 2,730,968                            | 2,305,717                                       | 28,453                          | 67,326                     | 148,404                                     | 193,455                                   | 34,675                     | 3,055,827                            | 2,641,601                                       | 26,639                          | 128,799                    | 169,892                       | 178,315                                   |
| \$50,000 under \$100,000.....               | 24,237                                 | 3,334,028                            | 2,798,745                                       | 29,741                          | 146,640                    | 160,753                                     | 200,035                                   | 22,133                     | 3,197,580                            | 2,817,675                                       | 29,505                          | 219,563                    | 144,938                       | 186,503                                   |
| \$100,000 under \$200,000.....              | 12,404                                 | 3,676,712                            | 3,059,867                                       | 32,168                          | 237,878                    | 139,202                                     | 202,598                                   | 11,482                     | 2,408,382                            | 1,991,177                                       | 19,610                          | 175,740                    | 67,906                        | 105,029                                   |
| \$200,000 under \$500,000.....              | 3,156                                  | 2,695,701                            | 2,223,082                                       | 21,984                          | 200,118                    | 62,811                                      | 117,500                                   | 2,838                      | -                                    | -   | -                               | -                          | -                             | -   |
| \$500,000 or more.....                      | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)   | (*)                                       | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....                  | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)   | (*)                                       | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Other food stores</b>                    |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                                  | 59,250                                 | 2,659,284                            | 1,910,135                                       | 40,810                          | 249,124                    | 224,469                                     | 56,468                                    | 50,129                     | 2,453,575                            | 1,750,014                                       | 35,339                          | 221,632                    | 243,262                       | 49,774                                    |
| \$1 under \$1,000.....                      | 2,064                                  | 1,304                                | 651   | 133                             | 12                         | 125   | 426                                       | 2,742                      | 3,253                                | 1,797   | 9                               | 7                          | 771                           | 396                                       |
| \$1,000 under \$2,500.....                  | 2,572                                  | 3,917                                | 2,561   | 176                             | 15                         | 130   | 235                                       | 2,247                      | 7,744                                | 5,424   | 209                             | 106                        | 795                           | 533                                       |
| \$2,500 under \$5,000.....                  | 6,277                                  | 12,023                               | 8,362   | 559                             | 220                        | 416   | 540                                       | 4,599                      | 32,426                               | 22,871  | 747                             | 665                        | 4,247                         | 1,385                                     |
| \$5,000 under \$10,000.....                 | 13,063                                 | 46,023                               | 33,070  | 1,423                           | 1,609                      | 1,874                                       | 1,537                                     | 13,124                     | 226,429                              | 143,782   | 3,938                           | 8,775                      | 33,661                        | 4,647                                     |
| \$10,000 under \$25,000.....                | 14,109                                 | 227,506                              | 168,293   | 5,123                           | 14,111                     | 27,118                                      | 6,635                                     | 12,888                     | 484,713                              | 310,419   | 8,784                           | 34,877                     | 73,428                        | 12,166                                    |
| \$25,000 under \$50,000.....                | 9,286                                  | 522,611                              | 338,326   | 9,995                           | 39,371                     | 70,204                                      | 14,549                                    | 8,850                      | 610,776                              | 419,020   | 9,141                           | 62,898                     | 65,787                        | 11,996                                    |
| \$50,000 under \$100,000.....               | 4,958                                  | 636,864                              | 435,801   | 9,629                           | 69,325                     | 64,381                                      | 12,356                                    | 4,594                      | 634,741                              | 483,656   | 7,756                           | 64,227                     | 43,322                        | 11,255                                    |
| \$100,000 under \$200,000.....              | 1,346                                  | 684,286                              | 528,545   | 8,332                           | 69,715                     | 41,718                                      | 12,260                                    | 1,228                      | 362,561                              | 272,645   | 3,482                           | 36,834                     | 17,697                        | 4,201                                     |
| \$200,000 under \$500,000.....              | 162                                    | 377,325                              | 300,999   | 3,826                           | 40,499                     | 17,078                                      | 4,700                                     | 157                        | 110,932                              | 88,400  | 1,273                           | 13,243                     | 3,554                         | 3,190                                     |
| \$500,000 or more.....                      | (*)                                    | 117,391                              | 92,352  | 1,469                           | 14,235                     | 3,350                                       | 3,230                                     | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....                  | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)   | (*)                                       | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Automotive dealer</b>                    |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                                  | 286,291                                | 27,698,023                           | 22,209,182                                      | 195,060                         | 1,880,272                  | 1,281,529                                   | 1,765,747                                 | 228,632                    | 24,990,942                           | 19,836,523                                      | 169,538                         | 1,695,579                  | 1,414,942                     | 1,542,909                                 |
| \$1 under \$1,000.....                      | 5,622                                  | 7,065                                | 2,499   | 786                             | 826                        | 15,060                                      | 3,040                                     | 4,425                      | 6,176                                | 2,060   | 7                               | 28                         | 2,597                         | 1,710                                     |
| \$1,000 under \$2,500.....                  | 5,849                                  | 10,558                               | 6,327   | 230                             | 781                        | 11,748                                      | 4,230                                     | 8,209                      | 29,215                               | 16,202  | 526                             | 731                        | 12,847                        | 3,806                                     |
| \$2,500 under \$5,000.....                  | 12,763                                 | 46,334                               | 25,493  | 1,573                           | 2,517                      | 8,080                                       | 8,561                                     | 13,696                     | 104,986                              | 56,607  | 2,020                           | 5,023                      | 22,886                        | 13,480                                    |
| \$5,000 under \$10,000.....                 | 23,967                                 | 183,432                              | 125,733   | 3,674                           | 10,450                     | 8,422                                       | 31,641                                    | 23,281                     | 130,986                              | 72,438  | 1,964                           | 16,996                     | 33,576                        | 33,576                                    |
| \$10,000 under \$25,000.....                | 34,108                                 | 581,278                              | 441,931   | 9,422                           | 30,182                     | 25,662                                      | 47,934                                    | 36,123                     | 1,347,936                            | 1,033,767                                       | 14,647                          | 61,273                     | 121,718                       | 75,659                                    |
| \$25,000 under \$50,000.....                | 44,686                                 | 1,654,150                            | 1,305,306                                       | 17,768                          | 82,219                     | 97,681                                      | 98,810                                    | 59,324                     | 4,292,272                            | 3,358,622                                       | 34,419                          | 230,400                    | 369,163                       | 231,447                                   |
| \$50,000 under \$100,000.....               | 66,723                                 | 4,819,703                            | 3,809,296                                       | 39,375                          | 292,182                    | 259,401                                     | 259,401                                   | 34,330                     | 7,163,272                            | 5,924,962                                       | 56,361                          | 269,160                    | 327,877                       | 307,408                                   |
| \$100,000 under \$200,000.....              | 57,782                                 | 8,100,800                            | 6,318,959                                       | 60,586                          | 625,897                    | 427,143                                     | 427,143                                   | 24,630                     | 6,972,508                            | 5,742,015                                       | 40,032                          | 335,134                    | 338,933                       | 306,441                                   |
| \$200,000 under \$500,000.....              | 25,998                                 | 7,354,245                            | 5,876,758                                       | 43,459                          | 563,293                    | 324,885                                     | 430,693                                   | 4,591                      | 4,195,171                            | 3,611,600                                       | 16,362                          | 237,134                    | 111,334                       | 409,512                                   |
| \$500,000 or more.....                      | 5,260                                  | 4,944,707                            | 4,299,618                                       | 17,864                          | 271,925                    | 104,976                                     | 455,379                                   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....                  | 3,533                                  | -                                    | 562   | 323                             | -                          | 13,795                                      | 1,977                                     | -                          | -                                    | -   | -                               | -                          | -                             | -   |

Footnotes at end of table.



Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts | Businesses with and without net profit |                                      |   |                                 |                            |   | Businesses with net profit                |                      |                                      |   |                                 |                            |                               |   |
|--|--|--------------------------------------|---|---------------------------------|----------------------------|---|---|----------------------|--------------------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|  | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
| WHOLESALE AND RETAIL TRADE—Continued   |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Retail Trade—Continued                 |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Motor vehicle dealers                  |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....                             | 44,224                                 | 6,958,464                            | 5,973,279                                       | 28,047                          | 326,267                    | 188,399                                   | 718,427                                   | 30,271               | 5,843,475                            | 4,962,440                                       | 23,051                          | 277,102                    | 229,911                       | 605,498                                   |
| \$1 under \$1,000.....                 | 4,872                                  | 4,740                                | 4,405   | 746                             | 760                        | 15,832                                    | 3,878                                     | 5,889                | 24,670                               | 9,024   | 116                             | 315                        | 10,743                        | 1,476                                     |
| \$1,000 under \$2,500.....             | 3,683                                  | 14,003                               | 8,956   | 293                             | 20                         | 2,673                                     | 3,529                                     | 4,005                | 130,357                              | 91,179  | 702                             | 4,789                      | 15,720                        | 12,835                                    |
| \$2,500 under \$5,000.....             | 4,116                                  | 29,804                               | 19,411  | 201                             | 875                        | 2,142                                     | 4,128                                     | 4,533                | 321,056                              | 243,882   | 1,894                           | 11,141                     | 30,645                        | 31,884                                    |
| \$5,000 under \$10,000.....            | 5,806                                  | 69,370                               | 46,512  | 1,149                           | 1,952                      | 6,335                                     | 11,024                                    | 4,162                | 579,172                              | 472,290   | 2,301                           | 26,321                     | 30,548                        | 63,535                                    |
| \$10,000 under \$25,000.....           | 5,999                                  | 187,832                              | 140,196   | 910                             | 6,019                      | 11,780                                    | 19,119                                    | 4,585                | 1,514,227                            | 1,286,095                                       | 6,927                           | 71,939                     | 58,940                        | 161,370                                   |
| \$25,000 under \$50,000.....           | 5,682                                  | 401,928                              | 313,641   | 2,328                           | 15,910                     | 23,704                                    | 42,688                                    | 3,216                | 3,203,492                            | 2,812,547                                       | 10,461                          | 161,486                    | 73,938                        | 328,020                                   |
| \$50,000 under \$100,000.....          | 4,680                                  | 651,140                              | 537,205   | 2,790                           | 30,801                     | 27,801                                    | 79,737                                    | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| \$100,000 under \$200,000.....         | 5,136                                  | 1,670,064                            | 1,427,163                                       | 8,079                           | 79,083                     | 52,544                                    | 183,372                                   | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| \$200,000 under \$500,000.....         | 3,824                                  | 3,902,421                            | 3,452,857                                       | 11,431                          | 190,847                    | 68,731                                    | 370,412                                   | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| \$500,000 or more.....                 | (*)                                    | -                                    | (*)   | (*)                             | -                          | (*)                                       | (*)                                       | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....             | (*)                                    | -                                    | (*)   | (*)                             | -                          | (*)                                       | (*)                                       | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Gasoline service stations              |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....                             | 206,298                                | 17,948,276                           | 14,133,784                                      | 130,987                         | 1,351,414                  | 919,444                                   | 554,039                                   | 173,094              | 16,638,392                           | 13,015,517                                      | 115,563                         | 1,234,388                  | 985,026                       | 501,077                                   |
| \$1 under \$1,000.....                 | 2,727                                  | 4,017                                | 2,121   | 136                             | 832                        | 1,443                                     | 509                                       | 891                  | 1,738                                | 903   | -                               | 28                         | 719                           | 322                                       |
| \$1,000 under \$2,500.....             | 6,010                                  | 21,713                               | 11,793  | 1,047                           | 1,664                      | 3,676                                     | 1,929                                     | 3,976                | 14,491                               | 6,808   | 412                             | 515                        | 5,503                         | 1,271                                     |
| \$2,500 under \$5,000.....             | 15,074                                 | 121,869                              | 83,262  | 2,627                           | 9,215                      | 9,556                                     | 13,653                                    | 9,944                | 77,158                               | 42,298  | 1,899                           | 4,623                      | 15,664                        | 6,367                                     |
| \$5,000 under \$10,000.....            | 24,775                                 | 415,028                              | 323,610   | 6,240                           | 25,419                     | 13,843                                    | 23,057                                    | 16,965               | 286,659                              | 213,428   | 3,096                           | 14,666                     | 27,327                        | 16,031                                    |
| \$10,000 under \$25,000.....           | 34,564                                 | 1,297,402                            | 1,056,765                                       | 12,392                          | 64,514                     | 69,816                                    | 52,800                                    | 28,695               | 1,087,908                            | 870,892   | 10,043                          | 46,691                     | 84,866                        | 42,873                                    |
| \$25,000 under \$50,000.....           | 5,701                                  | 3,950,257                            | 3,152,884                                       | 30,109                          | 240,615                    | 225,777                                   | 127,018                                   | 49,195               | 3,556,896                            | 2,818,866                                       | 25,968                          | 206,412                    | 238,379                       | 116,762                                   |
| \$50,000 under \$100,000.....          | 47,497                                 | 6,957,824                            | 5,204,886                                       | 47,714                          | 527,426                    | 354,130                                   | 193,040                                   | 45,215               | 6,350,704                            | 4,948,371                                       | 45,621                          | 501,225                    | 362,184                       | 182,087                                   |
| \$100,000 under \$200,000.....         | 18,095                                 | 4,877,468                            | 3,818,160                                       | 27,131                          | 428,166                    | 224,775                                   | 126,601                                   | 17,417               | 4,693,806                            | 3,661,294                                       | 25,384                          | 410,298                    | 230,048                       | 120,205                                   |
| \$200,000 under \$500,000.....         | 836                                    | 602,698                              | 481,116   | 3,557                           | 53,563                     | 19,395                                    | 15,232                                    | 796                  | 569,032                              | 452,657   | 3,150                           | 50,550                     | 20,356                        | 14,559                                    |
| \$500,000 or more.....                 | (*)                                    | -                                    | (*)   | (*)                             | -                          | (*)                                       | (*)                                       | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....             | (*)                                    | -                                    | (*)   | (*)                             | -                          | (*)                                       | (*)                                       | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Other automotive dealers               |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....                             | 35,769                                 | 2,791,283                            | 2,102,119                                       | 36,026                          | 202,591                    | 173,686                                   | 493,281                                   | 25,267               | 2,509,075                            | 1,858,566                                       | 30,924                          | 184,089                    | 200,005                       | 436,334                                   |
| \$1 under \$1,000.....                 | 3,872                                  | 4,507                                | 2,900   | 134                             | 15                         | 1,533                                     | 2,982                                     | 1,838                | 2,427                                | 815   | 7                               | -                          | 827                           | 1,258                                     |
| \$1,000 under \$2,500.....             | 3,070                                  | 10,665                               | 5,144   | 233                             | 833                        | 1,731                                     | 3,103                                     | 1,973                | 6,683                                | 3,178   | -                               | 196                        | 2,847                         | 1,821                                     |
| \$2,500 under \$5,000.....             | 4,177                                  | 31,819                               | 24,062  | 846                             | 360                        | 1,276                                     | 13,667                                    | 1,819                | 13,210                               | 7,893   | 129                             | 105                        | 2,027                         | 5,881                                     |
| \$5,000 under \$10,000.....            | 3,527                                  | 69,738                               | 48,949  | 2,033                           | 2,811                      | 5,484                                     | 13,849                                    | 2,438                | 49,085                               | 31,587  | 1,218                           | 1,719                      | 6,849                         | 11,167                                    |
| \$10,000 under \$25,000.....           | 4,523                                  | 168,896                              | 108,345   | 4,466                           | 11,686                     | 16,085                                    | 26,891                                    | 3,443                | 129,671                              | 71,696  | 3,902                           | 9,793                      | 21,132                        | 19,951                                    |
| \$25,000 under \$50,000.....           | 6,340                                  | 467,518                              | 342,771   | 6,938                           | 35,657                     | 35,796                                    | 89,698                                    | 5,596                | 424,683                              | 296,074   | 6,557                           | 32,847                     | 40,141                        | 82,771                                    |
| \$50,000 under \$100,000.....          | 5,605                                  | 791,836                              | 576,868   | 10,082                          | 67,670                     | 55,218                                    | 151,199                                   | 4,953                | 706,396                              | 504,301   | 8,639                           | 61,294                     | 59,275                        | 131,586                                   |
| \$100,000 under \$200,000.....         | 2,767                                  | 806,713                              | 631,435   | 8,249                           | 56,044                     | 47,566                                    | 120,720                                   | 2,628                | 762,273                              | 594,626   | 7,721                           | 52,977                     | 49,847                        | 114,966                                   |
| \$200,000 under \$500,000.....         | 600                                    | 439,588                              | 361,645   | 2,876                           | 27,515                     | 16,650                                    | 69,735                                    | 579                  | 422,647                              | 348,396   | 2,751                           | 25,178                     | 17,060                        | 66,933                                    |
| \$500,000 or more.....                 | (*)                                    | -                                    | (*)   | (*)                             | -                          | (*)                                       | (*)                                       | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....             | (*)                                    | -                                    | (*)   | (*)                             | -                          | (*)                                       | (*)                                       | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Apparel and accessory stores           |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....                             | 57,697                                 | 3,188,590                            | 2,125,606                                       | 32,372                          | 294,113                    | 318,815                                   | 764,403                                   | 43,194               | 2,949,253                            | 1,931,669                                       | 27,274                          | 269,206                    | 351,025                       | 678,986                                   |
| \$1 under \$1,000.....                 | 2,039                                  | 886                                  | 697   | 65                              | 14                         | 1,356                                     | 1,249                                     | 3,532                | 9,844                                | 3,716   | 96                              | 86                         | 2,797                         | 1,255                                     |
| \$1,000 under \$2,500.....             | 4,075                                  | 6,246                                | 4,578   | 400                             | 42                         | 1,062                                     | 1,267                                     | 1,838                | 6,683                                | 3,178   | -                               | 196                        | 2,847                         | 1,821                                     |
| \$2,500 under \$5,000.....             | 3,766                                  | 13,737                               | 9,233   | 370                             | 423                        | 1,260                                     | 10,752                                    | 2,788                | 20,319                               | 6,924   | 271                             | 541                        | 6,613                         | 7,053                                     |
| \$5,000 under \$10,000.....            | 4,857                                  | 33,538                               | 17,363  | 883                             | 1,113                      | 3,903                                     | 14,221                                    | 6,628                | 118,628                              | 73,668  | 1,167                           | 8,649                      | 20,733                        | 31,920                                    |
| \$10,000 under \$25,000.....           | 9,289                                  | 162,919                              | 107,886   | 1,989                           | 13,585                     | 14,217                                    | 49,195                                    | 10,351               | 387,279                              | 251,969   | 3,390                           | 18,486                     | 56,326                        | 109,115                                   |
| \$25,000 under \$50,000.....           | 12,275                                 | 453,674                              | 303,967   | 4,749                           | 25,988                     | 47,753                                    | 123,110                                   | 10,351               | 387,279                              | 251,969   | 3,390                           | 18,486                     | 56,326                        | 109,115                                   |
| \$50,000 under \$100,000.....          | 12,226                                 | 803,561                              | 587,816   | 8,206                           | 40,127                     | 92,296                                    | 221,127                                   | 11,324               | 814,949                              | 539,949   | 7,287                           | 64,148                     | 97,857                        | 200,433                                   |
| \$100,000 under \$200,000.....         | 6,048                                  | 803,244                              | 594,144   | 7,560                           | 38,467                     | 68,770                                    | 174,244                                   | 5,920                | 786,676                              | 521,188   | 7,287                           | 79,206                     | 95,221                        | 171,422                                   |
| \$200,000 under \$500,000.....         | 2,564                                  | 702,721                              | 464,850   | 6,395                           | 38,467                     | 59,547                                    | 146,276                                   | 2,472                | 675,992                              | 444,319   | 6,791                           | 81,357                     | 61,016                        | 135,414                                   |
| \$500,000 or more.....                 | 184                                    | 137,063                              | 95,089  | 1,029                           | 16,698                     | 10,462                                    | 28,914                                    | 183                  | 135,566                              | 93,956  | 1,025                           | 16,553                     | 10,462                        | 22,774                                    |
| Receipts not reported.....             | (*)                                    | -                                    | (*)   | (*)                             | -                          | (*)                                       | (*)                                       | -                    | -                                    | -   | -                               | -                          | -                             | -   |

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

## Business Returns/1968 • Proprietorships

49

| Industry and size of business receipts            | Businesses with and without net profit |                                      |   |                                 |                            |   | Businesses with net profit                |                      |                                      |   |                                 |                            |                               |   |
|---|--|--------------------------------------|---|---------------------------------|----------------------------|---|---|----------------------|--------------------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|   | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|   | (1)                                    | (2)                                  | (3)   | (4)                             | (5)                        | (6)                                       | (7)                                       | (8)                  | (9)                                  | (10)  | (11)                            | (12)                       | (13)                          | (14)                                      |
| WHOLESALE AND RETAIL TRADES—Continued             |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Retail Trade—Continued                            |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Furniture, home furnishings, and equipment stores |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....  | 79,454                                 | 4,573,290                            | 3,134,333                                       | 66,110                          | 469,243                    | 380,139                                   | 751,936                                   | 60,887               | 4,164,552                            | 2,824,575                                       | 57,544                          | 411,223                    | 423,306                       | 661,817                                   |
| \$1 under \$1,000.....                            | 2,945                                  | 1,702                                | 918   | 897                             | 79                         | 1,168                                     | 564                                       | 2,473                | 3,847                                | 1,877   | 176                             | 12                         | 988                           | 1,832                                     |
| \$1,000 under \$2,500.....                        | 4,245                                  | 7,265                                | 4,179   | 650                             | 14                         | 1,107                                     | 3,552                                     | 3,274                | 12,237                               | 5,703   | 418                             | 948                        | 3,875                         | 766                                       |
| \$2,500 under \$5,000.....                        | 7,308                                  | 24,758                               | 16,035  | 1,262                           | 1,829                      | 11,099                                    | 4,518                                     | 6,890                | 53,455                               | 24,800  | 1,885                           | 823                        | 12,158                        | 3,016                                     |
| \$5,000 under \$10,000.....                       | 8,137                                  | 63,106                               | 35,159  | 2,171                           | 856                        | 9,901                                     | 4,265                                     | 12,132               | 191,722                              | 110,127   | 5,115                           | 8,704                      | 42,612                        | 30,957                                    |
| \$10,000 under \$25,000.....                      | 15,594                                 | 250,444                              | 155,288   | 6,387                           | 15,929                     | 32,952                                    | 41,855                                    | 11,978               | 435,689                              | 273,592   | 7,768                           | 37,989                     | 55,978                        | 79,735                                    |
| \$25,000 under \$50,000.....                      | 13,268                                 | 489,769                              | 319,508   | 8,904                           | 42,145                     | 50,340                                    | 90,455                                    | 11,129               | 783,346                              | 521,119   | 11,780                          | 72,005                     | 87,631                        | 125,337                                   |
| \$50,000 under \$100,000.....                     | 12,961                                 | 938,454                              | 618,087   | 13,848                          | 89,342                     | 79,131                                    | 150,273                                   | 8,606                | 1,192,129                            | 769,133   | 15,905                          | 130,805                    | 114,902                       | 189,032                                   |
| \$100,000 under \$200,000.....                    | 8,927                                  | 1,238,140                            | 841,673   | 15,961                          | 139,965                    | 111,362                                   | 196,553                                   | 3,859                | 1,087,166                            | 810,713   | 11,919                          | 116,278                    | 85,989                        | 182,423                                   |
| \$200,000 under \$500,000.....                    | 4,236                                  | 1,161,281                            | 819,361   | 12,822                          | 130,789                    | 83,538                                    | 208,059                                   | 546                  | 404,961                              | 307,471   | 2,978                           | 43,659                     | 19,190                        | 48,419                                    |
| \$500,000 or more.....                            | 567                                    | 428,371                              | 324,046   | 3,111                           | 47,805                     | 17,573                                    | 51,554                                    | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....                        | (*)                                    | -                                    | (*)   | (*)                             | -                          | (*)                                       | (*)                                       | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Eating places                                     |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....  | 192,801                                | 7,105,635                            | 3,817,199                                       | 188,018                         | 1,367,262                  | 609,704                                   | 107,301                                   | 143,252              | 6,137,917                            | 3,223,206                                       | 152,444                         | 1,133,395                  | 707,031                       | 89,618                                    |
| \$1 under \$1,000.....                            | 6,565                                  | 4,576                                | 2,984   | 507                             | 211                        | 1,039                                     | 458                                       | 2,908                | 2,325                                | 821   | 22                              | 83                         | 870                           | 76  |
| \$1,000 under \$2,500.....                        | 9,882                                  | 17,669                               | 10,978  | 1,477                           | 1,457                      | 13,869                                    | 1,733                                     | 3,966                | 35,217                               | 19,689  | 84                              | 1,706                      | 1,782                         | 123                                       |
| \$2,500 under \$5,000.....                        | 14,847                                 | 55,830                               | 35,405  | 1,506                           | 4,034                      | 1,944                                     | 1,265                                     | 9,019                | 103,311                              | 61,365  | 1,997                           | 5,996                      | 16,313                        | 519                                       |
| \$5,000 under \$10,000.....                       | 23,449                                 | 170,527                              | 102,755   | 7,940                           | 16,782                     | 3,362                                     | 5,525                                     | 14,175               | 664,725                              | 374,750   | 17,694                          | 63,341                     | 15,897                        | 2,490                                     |
| \$10,000 under \$25,000.....                      | 50,873                                 | 853,647                              | 502,982   | 23,855                          | 100,367                    | 72,161                                    | 18,550                                    | 39,255               | 1,276,229                            | 677,270   | 32,805                          | 176,162                    | 173,724                       | 14,908                                    |
| \$25,000 under \$50,000.....                      | 41,922                                 | 1,516,297                            | 816,911   | 41,486                          | 237,273                    | 151,574                                   | 18,929                                    | 35,169               | 1,699,760                            | 896,859   | 43,195                          | 331,329                    | 196,921                       | 25,822                                    |
| \$50,000 under \$100,000.....                     | 27,987                                 | 1,938,056                            | 1,015,130                                       | 49,939                          | 368,451                    | 184,645                                   | 30,029                                    | 24,914               | 1,456,223                            | 742,307   | 35,363                          | 329,534                    | 145,044                       | 18,695                                    |
| \$100,000 under \$200,000.....                    | 12,146                                 | 1,636,191                            | 849,557   | 39,041                          | 379,287                    | 139,302                                   | 20,626                                    | 10,832               | 1,766,467                            | 976,364   | 17,320                          | 194,096                    | 61,459                        | 9,097                                     |
| \$200,000 under \$500,000.....                    | 2,921                                  | 796,713                              | 403,407   | 18,660                          | 205,144                    | 57,511                                    | 9,652                                     | 2,779                | 1,336,684                            | 70,413  | 3,497                           | 31,064                     | 9,209                         | 2,031                                     |
| \$500,000 or more.....                            | 194                                    | 146,129                              | 74,008  | 3,657                           | 34,250                     | 8,738                                     | 2,094                                     | 185                  | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....                        | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)                                       | -   | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Drinking places                                   |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....  | 101,658                                | 3,203,636                            | 1,812,741                                       | 83,784                          | 374,633                    | 333,999                                   | 115,616                                   | 79,835               | 2,840,708                            | 1,600,592                                       | 67,872                          | 316,066                    | 374,504                       | 95,698                                    |
| \$1 under \$1,000.....                            | 3,941                                  | 6,385                                | 3,622   | 246                             | 330                        | 1,702                                     | 353                                       | 682                  | 1,460                                | 556   | -                               | 196                        | 401                           | 58  |
| \$1,000 under \$2,500.....                        | 5,905                                  | 22,789                               | 14,875  | 305                             | 2,467                      | 1,401                                     | 1,144                                     | 3,047                | 11,752                               | 6,869   | 260                             | 24                         | 1,315                         | 207                                       |
| \$2,500 under \$5,000.....                        | 11,545                                 | 85,343                               | 52,871  | 2,525                           | 6,043                      | 1,493                                     | 3,015                                     | 6,801                | 48,950                               | 30,409  | 1,770                           | 1,219                      | 6,191                         | 1,126                                     |
| \$5,000 under \$10,000.....                       | 32,043                                 | 536,156                              | 326,218   | 17,606                          | 30,654                     | 48,052                                    | 24,240                                    | 25,992               | 452,601                              | 272,762   | 13,447                          | 22,231                     | 61,167                        | 17,543                                    |
| \$10,000 under \$25,000.....                      | 29,218                                 | 1,038,153                            | 588,647   | 26,315                          | 100,818                    | 129,911                                   | 32,446                                    | 26,020               | 930,481                              | 524,497   | 22,559                          | 84,164                     | 137,075                       | 26,273                                    |
| \$25,000 under \$50,000.....                      | 15,056                                 | 1,009,493                            | 543,373   | 25,861                          | 150,231                    | 112,831                                   | 36,266                                    | 14,029               | 934,948                              | 506,321   | 21,530                          | 134,788                    | 33,882                        | 33,882                                    |
| \$50,000 under \$100,000.....                     | 3,335                                  | 88,003                               | 56,357  | 9,404                           | 67,443                     | 39,816                                    | 12,686                                    | 2,922                | 367,036                              | 199,149   | 8,117                           | 58,558                     | 40,754                        | 11,368                                    |
| \$100,000 under \$200,000.....                    | 18                                     | 11,919                               | 6,318   | 371                             | 2,610                      | 213                                       | 5,004                                     | 342                  | 93,480                               | 60,029  | 1,189                           | 14,886                     | 8,621                         | 5,241                                     |
| \$200,000 under \$500,000.....                    | 346                                    | -                                    | -   | -                               | -                          | 1,106                                     | -   | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....                        | -                                      | -                                    | -   | -                               | -                          | -   | -   | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Drug and proprietary stores                       |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |                               |   |
| Total.....  | 27,407                                 | 2,944,666                            | 1,997,461                                       | 33,208                          | 307,735                    | 332,108                                   | 523,012                                   | 24,896               | 2,836,332                            | 1,910,347                                       | 31,259                          | 291,224                    | 345,645                       | 495,504                                   |
| \$1 under \$1,000.....                            | 3,088                                  | 43,405                               | 35,150  | 372                             | 1,295                      | 822                                       | 9,115                                     | 1,936                | 29,286                               | 18,149  | 205                             | 560                        | 6,512                         | 6,855                                     |
| \$1,000 under \$2,500.....                        | 3,482                                  | 121,849                              | 81,617  | 2,211                           | 9,438                      | 14,659                                    | 26,262                                    | 3,056                | 107,244                              | 70,255  | 1,688                           | 7,750                      | 15,823                        | 21,358                                    |
| \$2,500 under \$5,000.....                        | 8,517                                  | 627,586                              | 422,032   | 7,267                           | 48,214                     | 86,429                                    | 133,432                                   | 8,095                | 601,273                              | 402,648   | 6,633                           | 44,645                     | 88,418                        | 124,203                                   |
| \$5,000 under \$10,000.....                       | 9,245                                  | 1,309,918                            | 885,843   | 14,871                          | 143,800                    | 149,861                                   | 232,355                                   | 8,896                | 1,262,762                            | 850,531   | 14,438                          | 134,637                    | 153,960                       | 222,638                                   |
| \$10,000 under \$20,000.....                      | 2,818                                  | 758,876                              | 511,778   | 7,864                           | 93,468                     | 75,774                                    | 111,185                                   | 2,797                | 753,453                              | 508,262   | 7,685                           | 92,223                     | 76,145                        | 110,070                                   |
| \$20,000 under \$50,000.....                      | 117                                    | 83,032                               | 60,947  | 611                             | 11,510                     | 4,746                                     | 10,469                                    | 116                  | 82,314                               | 60,502  | 610                             | 11,349                     | 4,787                         | 10,380                                    |
| \$50,000 or more.....                             | -                                      | -                                    | -   | -                               | -                          | -   | -   | -                    | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....                        | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)                                       | (*)                                       | -                    | -                                    | -   | -                               | -                          | -                             | -   |

Footnotes at end of table.



Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts   | Businesses with and without net profit |                                      |   |                                   |                            |   | Businesses with net profit                 |                      |                                      |   |                                   |                            |                               |  |
|--|--|--------------------------------------|---|-----------------------------------|----------------------------|---|--|----------------------|--------------------------------------|---|-----------------------------------|----------------------------|-------------------------------|--|
|  | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of- year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of- year (Thousand dollars) |
| WHOLESALE AND RETAIL TRADE—Continued     |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |  |
| Retail Trade—Continued                   |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |  |
| Liquor stores                            |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |  |
| Total.....                               | 26,321                                 | 2,479,622                            | 2,007,140                                       | 21,762                            | 109,357                    | 156,455                                   | 256,911                                    | 21,598               | 2,282,820                            | 1,834,707                                       | 19,462                            | 94,410                     | 168,501                       | 222,991                                    |
| \$1,000 under \$1,000.....               |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |  |
| \$1,000 under \$2,500.....               | 2,236                                  | 9,355                                | 8,395   | 225                               | 505                        | 1,897                                     | 1,271                                      | 3,444                | 50,272                               | 34,554  | 1,370                             | 1,724                      | 5,430                         | 5,302                                      |
| \$2,500 under \$5,000.....               | 3,605                                  | 60,995                               | 44,272  | 1,812                             | 1,980                      | 3,484                                     | 14,472                                     |                      |                                      |   |                                   |                            |                               |  |
| \$5,000 under \$10,000.....              | 5,025                                  | 187,271                              | 144,565   | 2,282                             | 9,889                      | 11,193                                    | 26,157                                     | 3,566                | 131,342                              | 96,713  | 1,837                             | 2,822                      | 15,300                        | 17,496                                     |
| \$10,000 under \$25,000.....             | 7,207                                  | 524,083                              | 422,602   | 4,711                             | 15,500                     | 39,460                                    | 59,919                                     | 6,828                | 495,945                              | 398,067   | 4,318                             | 14,354                     | 40,558                        | 52,546                                     |
| \$25,000 under \$50,000.....             | 5,338                                  | 749,644                              | 607,645   | 6,004                             | 34,388                     | 50,315                                    | 68,857                                     | 4,993                | 703,533                              | 567,712   | 5,259                             | 31,062                     | 51,568                        | 63,879                                     |
| \$50,000 under \$100,000.....            | 2,990                                  | 716,443                              | 582,644   | 5,443                             | 36,317                     | 43,122                                    | 67,893                                     | 2,463                | 675,269                              | 545,711   | 5,161                             | 33,911                     | 44,676                        | 61,685                                     |
| \$100,000 under \$200,000.....           | 308                                    | 231,826                              | 197,017   | 1,284                             | 10,646                     | 10,914                                    | 22,342                                     | 304                  | 226,459                              | 191,950   | 1,247                             | 10,537                     | 10,969                        | 22,083                                     |
| \$200,000 under \$500,000.....           |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |  |
| \$500,000 or more.....                   |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |  |
| Receipts not reported.....               | (*)                                    | -                                    | -   | (*)                               | (*)                        | (*)                                       | -  | -                    | -                                    | -   | -                                 | -                          | -                             | -  |
| Antique and secondhand stores            |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |  |
| Total.....                               | 35,886                                 | 522,631                              | 334,567   | 11,490                            | 31,901                     | 50,719                                    | 143,923                                    | 22,352               | 466,248                              | 284,792   | 7,648                             | 30,467                     | 72,033                        | 102,940                                    |
| \$1,000 under \$1,000.....               | 6,536                                  | 3,360                                | 1,996   | 182                               | 56                         | 1,112                                     | 7,970                                      | 2,560                | 1,527                                | 902   | -                                 | -                          | 325                           | 2,585                                      |
| \$1,000 under \$2,500.....               | 4,299                                  | 7,387                                | 5,041   | 187                               | 34                         | 1,794                                     | 5,748                                      | 1,572                | 2,758                                | 1,316   | 40                                | -                          | 858                           | 1,644                                      |
| \$2,500 under \$5,000.....               | 6,847                                  | 15,518                               | 10,950  | 2,085                             | 194                        | 13,999                                    | 14,141                                     | 3,782                | 16,340                               | 10,340  | 466                               | 91                         | 2,584                         | 4,972                                      |
| \$5,000 under \$10,000.....              | 5,849                                  | 39,039                               | 23,834  | 2,085                             | 292                        | 1,167                                     | 19,694                                     | 3,782                | 26,230                               | 15,253  | 647                               | 2,267                      | 4,624                         | 7,201                                      |
| \$10,000 under \$25,000.....             | 5,758                                  | 92,920                               | 60,493  | 1,837                             | 2,373                      | 15,115                                    | 11,602                                     | 5,345                | 87,006                               | 53,052  | 1,779                             | 2,267                      | 18,216                        | 9,933                                      |
| \$25,000 under \$50,000.....             | 3,512                                  | 119,513                              | 80,852  | 2,192                             | 6,130                      | 13,066                                    | 32,833                                     | 3,055                | 105,473                              | 67,112  | 1,842                             | 5,989                      | 15,182                        | 28,901                                     |
| \$50,000 under \$100,000.....            | 1,645                                  | 117,214                              | 70,688  | 1,237                             | 9,422                      | 12,761                                    | 25,751                                     | 1,561                | 111,244                              | 65,061  | 1,887                             | 8,775                      | 14,237                        | 23,886                                     |
| \$100,000 under \$200,000.....           | 505                                    | 62,140                               | 39,460  | 1,109                             | 7,708                      | 8,254                                     | 15,169                                     | 503                  | 61,844                               | 39,285  | 1,085                             | 7,653                      | 8,280                         | 14,603                                     |
| \$200,000 under \$500,000.....           |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |  |
| \$500,000 or more.....                   | 181                                    | 56,476                               | 36,680  | 602                               | 5,692                      | 7,712                                     | 9,253                                      | 180                  | 55,822                               | 36,065  | 602                               | 5,692                      | 7,727                         | 9,215                                      |
| Receipts not reported.....               | (*)                                    | -                                    | (*)   | (*)                               | -                          | (*)                                       | (*)  | -                    | -                                    | -   | -                                 | -                          | -                             | -  |
| Other retail trade                       |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |  |
| Total.....                               | 212,384                                | 7,392,899                            | 4,916,302                                       | 141,713                           | 637,455                    | 741,469                                   | 994,986                                    | 155,317              | 6,652,631                            | 4,370,329                                       | 116,108                           | 549,112                    | 830,920                       | 846,987                                    |
| \$1,000 under \$1,000.....               | 30,346                                 | 14,583                               | 9,326   | 1,944                             | 424                        | 16,955                                    | 11,245                                     | 13,193               | 6,768                                | 2,167   | 152                               | 50                         | 2,461                         | 1,993                                      |
| \$1,000 under \$2,500.....               | 17,979                                 | 30,921                               | 17,235  | 2,415                             | 187                        | 4,795                                     | 8,197                                      | 11,460               | 13,981                               | 6,301   | 742                               | 198                        | 6,387                         | 3,394                                      |
| \$2,500 under \$5,000.....               | 17,771                                 | 64,457                               | 37,547  | 3,551                             | 1,845                      | 4,369                                     | 24,178                                     | 11,865               | 44,573                               | 23,142  | 1,965                             | 1,372                      | 9,725                         | 4,959                                      |
| \$5,000 under \$10,000.....              | 24,079                                 | 177,148                              | 98,231  | 6,958                             | 7,650                      | 21,174                                    | 33,446                                     | 18,035               | 134,538                              | 66,835  | 4,569                             | 4,714                      | 31,462                        | 24,170                                     |
| \$10,000 under \$25,000.....             | 42,890                                 | 727,188                              | 424,251   | 17,350                            | 44,141                     | 91,468                                    | 136,067                                    | 31,409               | 539,791                              | 300,575   | 11,114                            | 21,034                     | 112,655                       | 101,313                                    |
| \$25,000 under \$50,000.....             | 32,804                                 | 1,182,015                            | 711,098   | 27,794                            | 92,194                     | 162,730                                   | 184,270                                    | 29,222               | 1,045,275                            | 614,864   | 24,083                            | 75,808                     | 174,517                       | 158,433                                    |
| \$50,000 under \$100,000.....            | 27,270                                 | 1,866,222                            | 1,209,836                                       | 34,923                            | 174,742                    | 215,931                                   | 237,259                                    | 25,366               | 1,742,101                            | 1,114,150                                       | 30,760                            | 158,929                    | 228,799                       | 224,205                                    |
| \$100,000 under \$200,000.....           | 10,592                                 | 1,438,046                            | 932,840   | 21,964                            | 163,850                    | 150,645                                   | 185,649                                    | 10,000               | 1,364,521                            | 904,527   | 20,168                            | 145,234                    | 153,234                       | 175,247                                    |
| \$200,000 under \$500,000.....           | 4,332                                  | 1,246,106                            | 931,757   | 16,572                            | 106,258                    | 84,286                                    | 120,349                                    | 4,024                | 1,160,756                            | 856,604   | 15,395                            | 100,497                    | 87,486                        | 111,206                                    |
| \$500,000 or more.....                   | 803                                    | 646,233                              | 522,518   | 8,046                             | 45,869                     | 22,572                                    | 45,471                                     | 743                  | 594,321                              | 479,164   | 7,160                             | 41,296                     | 24,194                        | 42,067                                     |
| Receipts not reported.....               | 3,828                                  | -                                    | 1,663   | 196                               | 5                          | 13,956                                    | 8,060                                      | -                    | -                                    | -   | -                                 | -                          | -                             | -  |
| Wholesale and Retail Trade not Allocable |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |  |
| Total.....                               | 18,572                                 | 964,363                              | 716,345   | 14,563                            | 80,992                     | 70,741                                    | 104,014                                    | 12,946               | 860,050                              | 629,823   | 12,204                            | 72,704                     | 82,836                        | 88,549                                     |
| \$1,000 under \$1,000.....               | 3,727                                  | 3,089                                | 2,668   | 807                               | 51                         | 12,035                                    | 893  | 1,883                | 2,377                                | 1,134   | 68                                | 3                          | 473                           | 431  |
| \$1,000 under \$2,500.....               | 2,445                                  | 8,461                                | 2,068   | 1,016                             | 147                        | 3,916                                     | 840  |                      |                                      |   |                                   |                            |                               |  |
| \$2,500 under \$5,000.....               | 2,998                                  | 23,727                               | 11,442  | 665                               | 376                        | 1,405                                     | 2,046                                      | 5,083                | 47,868                               | 19,391  | 1,715                             | 175                        | 13,083                        | 6,279                                      |
| \$5,000 under \$10,000.....              | 1,749                                  | 33,594                               | 19,738  | 840                               | 1,955                      | 3,021                                     | 10,858                                     |                      |                                      |   |                                   |                            |                               |  |
| \$10,000 under \$25,000.....             | 2,082                                  | 73,376                               | 44,923  | 1,752                             | 2,392                      | 10,391                                    | 6,774                                      | 1,552                | 55,880                               | 32,373  | 1,545                             | 2,248                      | 10,944                        | 5,919                                      |
| \$25,000 under \$50,000.....             | 2,452                                  | 163,295                              | 114,141   | 2,429                             | 15,901                     | 13,916                                    | 21,892                                     | 2,087                | 138,745                              | 91,666  | 2,259                             | 14,963                     | 19,718                        | 19,718                                     |
| \$50,000 under \$100,000.....            | 1,442                                  | 194,733                              | 147,140   | 2,546                             | 16,757                     | 19,114                                    | 27,428                                     | 1,334                | 180,857                              | 136,559   | 2,520                             | 15,542                     | 19,417                        | 25,982                                     |
| \$100,000 under \$200,000.....           | 904                                    | 286,455                              | 226,407   | 2,816                             | 32,730                     | 15,601                                    | 23,249                                     | 857                  | 274,191                              | 216,589   | 2,687                             | 29,599                     | 16,405                        | 20,873                                     |
| \$200,000 under \$500,000.....           |  | 177,313                              | 147,766   | 1,659                             | 11,043                     | 5,928                                     | 10,024                                     | 150                  | 160,132                              | 132,111   | 1,410                             | 10,174                     | 5,991                         | 9,347                                      |
| \$500,000 or more.....                   |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |  |
| Receipts not reported.....               | (*)                                    | -                                    | (*)   | (*)                               | -                          | (*)                                       | -  | -                    | -                                    | -   | -                                 | -                          | -                             | -  |

Footnotes at end of table.

Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts        | Businesses with and without net profit |                                      |   |                                 |                            |   |   | Businesses with net profit |                                      |   |                                 |                            |                               |   |
|---|--|--------------------------------------|---|---------------------------------|----------------------------|---|---|----------------------------|--------------------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|   | (1)                                    | (2)                                  | (3)   | (4)                             | (5)                        | (6)                                       | (7)                                       | (8)                        | (9)                                  | (10)  | (11)                            | (12)                       | (13)                          | (14)                                      |
|   | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses       | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
| <b>FINANCE, INSURANCE, AND REAL ESTATE</b>    |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                                    | 515,872                                | 7,759,614                            | 1,951,035                                       | 275,527                         | 479,761                    | 2,501,210                                 | 158,646                                   | 415,438                    | 6,795,800                            | 1,413,912                                       | 193,674                         | 410,945                    | 2,749,237                     | 104,437                                   |
| \$1 under \$1,000.....                        | 81,589                                 | 38,989                               | 1,130   | 7,225                           | 938                        | 119,300                                   | 117                                       | 45,843                     | 25,603                               | 435   | 769                             | 25                         | 14,180                        | 11  |
| \$1,000 under \$2,500.....                    | 18,500                                 | 125,723                              | 1,152   | 10,646                          | 1,773                      | 21,646                                    | 1,723                                     | 55,838                     | 94,761                               | 1,630   | 3,658                           | 358                        | 48,182                        | 296                                       |
| \$2,500 under \$5,000.....                    | 77,568                                 | 775,037                              | 7,559   | 18,948                          | 5,213                      | 92,671                                    | 1,071                                     | 63,265                     | 228,860                              | 4,272   | 11,840                          | 1,692                      | 122,377                       | 64  |
| \$5,000 under \$10,000.....                   | 92,666                                 | 677,637                              | 14,851  | 30,843                          | 12,617                     | 366,731                                   | 64  | 87,853                     | 647,105                              | 39,783  | 9,449                           | 58,100                     | 386,529                       | 10,281                                    |
| \$10,000 under \$25,000.....                  | 106,666                                | 1,675,762                            | 46,459  | 60,517                          | 63,634                     | 895,987                                   | 13,225                                    | 101,462                    | 1,602,940                            | 38,804  | 50,221                          | 58,100                     | 928,790                       | 8,365                                     |
| \$25,000 under \$50,000.....                  | 15,480                                 | 1,400,801                            | 108,427   | 44,943                          | 109,705                    | 634,829                                   | 8,936                                     | 38,585                     | 1,324,628                            | 99,499  | 36,166                          | 101,192                    | 654,668                       | 30,432                                    |
| \$50,000 under \$100,000.....                 | 6,559                                  | 1,039,666                            | 219,972   | 31,645                          | 110,231                    | 316,786                                   | 50,435                                    | 14,501                     | 971,192                              | 190,914   | 27,638                          | 104,505                    | 330,320                       | 20,111                                    |
| \$100,000 under \$200,000.....                | 2,272                                  | 906,939                              | 433,512   | 22,042                          | 78,975                     | 148,818                                   | 37,200                                    | 5,636                      | 777,188                              | 346,809   | 16,267                          | 62,574                     | 162,523                       | 15,369                                    |
| \$200,000 under \$500,000.....                | 645                                    | 671,830                              | 399,838   | 20,184                          | 47,392                     | 337,737                                   | 23,037                                    | 1,950                      | 573,361                              | 337,737   | 11,162                          | 39,353                     | 72,865                        | 16,308                                    |
| \$500,000 or more.....                        | 17,827                                 | 943,235                              | 716,374   | 25,981                          | 46,510                     | 13,258                                    | 1,984                                     | 539,162                    | 383,414                              | 9,976   | 9,976                           | 29,203                     | 29,203                        | -   |
| Receipts not reported.....                    | -                                      | -                                    | 781   | 2,855                           | 773                        | 127,951                                   | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Finance</b>                                |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                                    | 31,586                                 | 965,488                              | 564,916   | 11,246                          | 32,493                     | 168,675                                   | 15,038                                    | 21,927                     | 624,317                              | 249,589   | 8,999                           | 26,180                     | 211,782                       | 8,909                                     |
| \$1 under \$1,000.....                        | 6,578                                  | 2,715                                | 76  | 280                             | 73                         | 13,331                                    | -   | 2,868                      | 1,610                                | 1   | 29                              | 2                          | 1,014                         | -   |
| \$1,000 under \$2,500.....                    | 4,295                                  | 7,763                                | 41  | 427                             | 86                         | 3,458                                     | 170                                       | 2,521                      | 6,363                                | 28  | 149                             | 20                         | 4,659                         | -   |
| \$2,500 under \$5,000.....                    | 3,721                                  | 12,414                               | 834   | 757                             | 1,357                      | 120,775                                   | 775                                       | 3,915                      | 28,470                               | 155   | 361                             | 214                        | 17,108                        | -   |
| \$5,000 under \$10,000.....                   | 4,424                                  | 31,804                               | 103   | 1,240                           | 3,399                      | 14,207                                    | -   | 3,125                      | 28,470                               | 97  | 1,122                           | 214                        | 47,968                        | 3,278                                     |
| \$10,000 under \$25,000.....                  | 5,163                                  | 88,387                               | 1,458   | 3,463                           | 5,081                      | 41,976                                    | 3,278                                     | 4,573                      | 78,259                               | 1,444   | 3,042                           | 5,925                      | 46,244                        | 1,222                                     |
| \$25,000 under \$50,000.....                  | 2,539                                  | 90,339                               | 3,141   | 2,324                           | 7,343                      | 40,891                                    | 1,222                                     | 2,368                      | 86,273                               | 3,111   | 1,917                           | 7,386                      | 47,785                        | 1,371                                     |
| \$50,000 under \$100,000.....                 | 1,711                                  | 115,798                              | 17,626  | 1,824                           | 7,328                      | 42,979                                    | 2,536                                     | 1,610                      | 109,362                              | 12,672  | 1,761                           | 3,366                      | 24,048                        | 2,790                                     |
| \$100,000 under \$200,000.....                | 428                                    | 61,665                               | 23,228  | 350                             | 3,453                      | 22,805                                    | 1,462                                     | 357                        | 48,262                               | 13,289  | 153                             | 3,683                      | 13,289                        | -   |
| \$200,000 under \$500,000.....                | 205                                    | 40,559                               | 16,539  | 165                             | 3,946                      | 11,345                                    | 1,624                                     | 167                        | 205,850                              | 192,574   | 128                             | 2,478                      | 6,016                         | -   |
| \$500,000 or more.....                        | 100                                    | 486,764                              | 477,741   | 182                             | 2,795                      | 3,859                                     | 3,795                                     | 70                         | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....                    | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)                                       | (*)                                       | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Insurance Agents, Brokers, and Service</b> |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                                    | 179,125                                | 2,553,975                            | 362,594   | 59,189                          | 207,165                    | 1,121,254                                 | 116                                       | 159,804                    | 2,498,249                            | 342,137   | 55,234                          | 196,669                    | 1,150,423                     | 67  |
| \$1 under \$1,000.....                        | 26,214                                 | 13,268                               | 264   | 1,635                           | 179                        | 12,629                                    | 49  | 16,907                     | 9,652                                | 212   | 228                             | 1                          | 4,827                         | -   |
| \$1,000 under \$2,500.....                    | 24,359                                 | 40,304                               | 345   | 1,978                           | 607                        | 10,922                                    | 345                                       | 20,463                     | 33,607                               | 309   | 914                             | 335                        | 16,621                        | -   |
| \$2,500 under \$5,000.....                    | 23,990                                 | 88,232                               | 2,448   | 4,648                           | 2,303                      | 30,337                                    | -   | 20,463                     | 72,367                               | 2,176   | 3,996                           | 954                        | 38,532                        | -   |
| \$5,000 under \$10,000.....                   | 31,991                                 | 241,380                              | 7,173   | 7,141                           | 6,705                      | 129,709                                   | 13  | 31,437                     | 237,249                              | 4,410   | 6,907                           | 6,119                      | 131,449                       | 13  |
| \$10,000 under \$25,000.....                  | 47,165                                 | 745,482                              | 15,429  | 18,699                          | 31,963                     | 435,878                                   | 54  | 46,889                     | 744,231                              | 13,798  | 18,641                          | 31,493                     | 437,307                       | 54  |
| \$25,000 under \$50,000.....                  | 16,905                                 | 584,879                              | 31,010  | 14,021                          | 60,105                     | 310,558                                   | -   | 16,775                     | 580,372                              | 29,428  | 13,878                          | 58,797                     | 311,001                       | -   |
| \$50,000 under \$100,000.....                 | 4,835                                  | 281,485                              | 23,746  | 7,084                           | 40,850                     | 127,487                                   | -   | 4,771                      | 311,908                              | 45,965  | 6,873                           | 40,352                     | 127,935                       | -   |
| \$100,000 under \$200,000.....                | 2,000                                  | 134,756                              | 13,756  | 2,004                           | 30,976                     | 56,191                                    | -   | 2,065                      | 280,764                              | 134,704   | 2,298                           | 30,484                     | 56,544                        | -   |
| \$200,000 under \$500,000.....                | 129                                    | 138,672                              | 79,752  | 2,037                           | 14,967                     | 17,001                                    | -   | 376                        | 125,231                              | 69,404  | 862                             | 9,284                      | 18,222                        | -   |
| \$500,000 or more.....                        | 129                                    | 102,863                              | 41,711  | 637                             | 18,849                     | 7,985                                     | -   | 139                        | 102,863                              | 41,711  | 637                             | 18,849                     | 7,985                         | -   |
| Receipts not reported.....                    | (*)                                    | -                                    | -   | (*)                             | (*)                        | (*)                                       | (*)                                       | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Real Estate</b>                            |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                                    | 305,161                                | 4,240,151                            | 1,023,525                                       | 205,092                         | 240,103                    | 1,211,281                                 | 143,492                                   | 233,707                    | 3,673,234                            | 822,186   | 129,441                         | 188,096                    | 1,387,032                     | 95,461                                    |
| \$1 under \$1,000.....                        | 48,797                                 | 23,006                               | 790   | 5,310                           | 686                        | 413,340                                   | 68  | 26,068                     | 14,341                               | 222   | 512                             | 24                         | 8,339                         | 11  |
| \$1,000 under \$2,500.....                    | 45,846                                 | 77,656                               | 1,766   | 8,241                           | 1,080                      | 10,600                                    | 1,723                                     | 32,398                     | 33,607                               | 309   | 2,295                           | 24                         | 27,853                        | -   |
| \$2,500 under \$5,000.....                    | 49,897                                 | 178,386                              | 4,297   | 13,543                          | 1,553                      | 61,941                                    | 51  | 40,281                     | 146,088                              | 1,293   | 3,996                           | 718                        | 79,186                        | 296                                       |
| \$5,000 under \$10,000.....                   | 55,845                                 | 404,453                              | 7,575   | 22,160                          | 5,513                      | 222,815                                   | 296                                       | 52,501                     | 381,386                              | 5,891   | 17,948                          | 3,116                      | 237,972                       | 51  |
| \$10,000 under \$25,000.....                  | 54,338                                 | 841,693                              | 29,552  | 38,355                          | 26,590                     | 418,133                                   | 9,893                                     | 30,000                     | 785,450                              | 21,562  | 20,371                          | 29,470                     | 443,515                       | 6,949                                     |
| \$25,000 under \$50,000.....                  | 21,082                                 | 725,383                              | 74,276  | 28,598                          | 42,257                     | 283,380                                   | 7,714                                     | 19,422                     | 667,983                              | 66,960  | 20,371                          | 36,470                     | 297,643                       | 7,143                                     |
| \$50,000 under \$100,000.....                 | 8,934                                  | 606,383                              | 152,600   | 22,737                          | 61,853                     | 146,330                                   | 47,599                                    | 8,120                      | 549,782                              | 132,277   | 19,004                          | 56,767                     | 154,600                       | 33,432                                    |
| \$100,000 under \$200,000.....                | 4,063                                  | 563,672                              | 275,548   | 19,388                          | 44,946                     | 69,822                                    | 35,738                                    | 3,214                      | 443,101                              | 196,567   | 13,632                          | 29,081                     | 81,930                        | 18,737                                    |
| \$200,000 under \$500,000.....                | 1,645                                  | 467,916                              | 279,547   | 18,982                          | 28,479                     | 29,983                                    | 21,413                                    | 1,407                      | 399,868                              | 244,344   | 10,147                          | 20,726                     | 40,792                        | 15,124                                    |
| \$500,000 or more.....                        | 406                                    | 351,603                              | 196,922   | 25,162                          | 26,866                     | 1,434                                     | 17,059                                    | 296                        | 232,444                              | 149,129   | 9,211                           | 18,026                     | 15,202                        | -   |
| Receipts not reported.....                    | 14,350                                 | -                                    | 652   | 2,616                           | 280                        | 119,807                                   | 1,938                                     | -                          | -                                    | -   | -                               | -                          | -                             | -   |

Footnotes at end of table.



Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts                 | Businesses with and without net profit |                                      |   |                                 |                            |   |   | Businesses with net profit |                                      |   |                                 |                            |                               |   |
|--|--|--------------------------------------|---|---------------------------------|----------------------------|---|---|----------------------------|--------------------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|  | (1)                                    | (2)                                  | (3)   | (4)                             | (5)                        | (6)   | (7)                                       | (8)                        | (9)                                  | (10)  | (11)                            | (12)                       | (13)                          | (14)                                      |
|  | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less losses) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses       | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
| <b>FINANCE, INSURANCE, AND REAL ESTATE—Continued</b>   |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| <b>Real Estate—Continued</b>                           |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Operators, except developers, and lessors of buildings |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....   | 18,213                                 | 437,195                              | 61,956  | 81,811                          | 26,938                     | 5,797                                       | 25,244                                    | 10,324                     | 264,741                              | 46,689  | 39,135                          | 15,110                     | 54,335                        | 14,557                                    |
| \$1 under \$1,000.....                                 | 5,963                                  | 7,891                                | 87  | 2,521                           | 104                        | 12,715                                      | -   | 3,438                      | 4,192                                | 58  | 625                             | 4                          | 1,730                         | -   |
| \$1,000 under \$2,500.....                             | 2,759                                  | 9,745                                | 1,123   | 4,869                           | 114                        | 1,749                                       | -   | 1,286                      | 4,422                                | 70  | 1,243                           | -                          | 960                           | -   |
| \$2,500 under \$5,000.....                             | 2,512                                  | 16,298                               | 144   | 4,869                           | 241                        | 709   | -   | 3,771                      | 39,698                               | 609   | 8,248                           | 938                        | 13,194                        | -   |
| \$5,000 under \$10,000.....                            | 3,333                                  | 48,164                               | 1,430   | 6,154                           | 2,362                      | 1,333                                       | -   | 532                        | 17,898                               | 2,199   | 2,273                           | 524                        | 8,397                         | -   |
| \$10,000 under \$25,000.....                           | 1,009                                  | 34,829                               | 2,651   | 11,863                          | 1,120                      | 4,355                                       | 75  | 871                        | 56,410                               | 1,620   | 3,810                           | 1,717                      | 11,717                        | 14,089                                    |
| \$25,000 under \$50,000.....                           | 1,093                                  | 71,397                               | 2,850   | 11,863                          | 5,947                      | 7,341                                       | 14,089                                    | 226                        | 30,197                               | 3,330   | 6,972                           | 1,733                      | 11,717                        | 320                                       |
| \$50,000 under \$100,000.....                          | 362                                    | 49,749                               | 8,008   | 7,572                           | 2,915                      | 825   | 9,214                                     | 213                        | 65,811                               | 27,062  | 6,972                           | 3,605                      | 7,992                         | 148                                       |
| \$100,000 under \$200,000.....                         | 288                                    | 91,570                               | 27,276  | 14,993                          | 5,700                      | 2,937                                       | 14,368                                    | 47                         | 46,113                               | 11,541  | 6,758                           | 3,605                      | 3,516                         | -   |
| \$200,000 under \$500,000.....                         | 95                                     | 107,532                              | 18,381  | 19,552                          | 8,424                      | 1,718                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| \$500,000 or more.....                                 | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)   | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....                             |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....   | 19,669                                 | 41,393                               | 7,941   | 6,661                           | 1,053                      | 8,206                                       | 146                                       | 10,908                     | 34,302                               | 7,423   | 2,998                           | 825                        | 14,716                        | 146                                       |
| \$1 under \$1,000.....                                 | 12,257                                 | 4,605                                | 45  | 1,922                           | 14                         | 1,551                                       | 11  | 5,940                      | 2,451                                | 11  | 102                             | -                          | 1,901                         | 11  |
| \$1,000 under \$2,500.....                             | 2,649                                  | 4,077                                | -   | 744                             | -                          | 2,102                                       | -   | 2,269                      | 3,212                                | -   | 176                             | -                          | 2,713                         | -   |
| \$2,500 under \$5,000.....                             | 2,333                                  | 7,310                                | 273   | 701                             | 124                        | 2,389                                       | -   | 2,429                      | 10,677                               | 32  | 1,937                           | 10                         | 5,184                         | -   |
| \$5,000 under \$10,000.....                            | 1,067                                  | 7,169                                | 32  | 2,256                           | 35                         | 1,576                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| \$10,000 under \$25,000.....                           | -                                      | -                                    | -   | -                               | -                          | -   | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| \$25,000 under \$50,000.....                           | 226                                    | 7,049                                | 337   | 803                             | 62                         | 3,069                                       | 22  | 217                        | 6,779                                | 130   | 740                             | 1                          | 3,572                         | 22  |
| \$50,000 under \$100,000.....                          | -                                      | -                                    | -   | -                               | -                          | -   | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| \$100,000 under \$200,000.....                         | 53                                     | 11,183                               | 7,250   | 43                              | 814                        | 1,346                                       | 113                                       | 53                         | 11,183                               | 7,250   | 43                              | 814                        | 1,346                         | 113                                       |
| \$200,000 under \$500,000.....                         | -                                      | -                                    | (*)   | (*)                             | (*)                        | (*)   | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| \$500,000 or more.....                                 | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)   | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....                             |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....   | 216,613                                | 2,261,789                            | 164,749   | 83,084                          | 87,935                     | 935,914                                     | 18,345                                    | 172,151                    | 2,099,793                            | 136,438   | 63,791                          | 70,925                     | 1,010,698                     | 11,636                                    |
| \$1 under \$1,000.....                                 | 30,443                                 | 15,469                               | 596   | 2,595                           | 356                        | 16,820                                      | 57  | 16,916                     | 10,644                               | 175   | 115                             | 17                         | 5,550                         | -   |
| \$1,000 under \$2,500.....                             | 33,101                                 | 57,140                               | 1,200   | 4,830                           | 607                        | 11,779                                      | 1,723                                     | 24,677                     | 42,684                               | 784   | 1,886                           | 17                         | 21,153                        | -   |
| \$2,500 under \$5,000.....                             | 37,708                                 | 135,917                              | 2,379   | 8,269                           | 666                        | 57,674                                      | 79  | 34,993                     | 120,282                              | 1,412   | 3,298                           | 102                        | 66,490                        | 79  |
| \$5,000 under \$10,000.....                            | 44,322                                 | 324,825                              | 4,011   | 12,663                          | 2,935                      | 193,857                                     | 12  | 41,932                     | 308,794                              | 2,762   | 11,044                          | 880                        | 203,184                       | 12  |
| \$10,000 under \$25,000.....                           | 36,463                                 | 597,532                              | 13,456  | 20,613                          | 11,368                     | 328,063                                     | 2,733                                     | 36,167                     | 566,999                              | 8,266   | 13,061                          | 10,018                     | 339,369                       | 3   |
| \$25,000 under \$50,000.....                           | 14,124                                 | 492,461                              | 25,765  | 15,089                          | 21,114                     | 214,542                                     | 1,997                                     | 13,488                     | 469,482                              | 24,891  | 13,397                          | 18,308                     | 219,181                       | 1,891                                     |
| \$50,000 under \$100,000.....                          | 4,450                                  | 305,072                              | 32,950  | 7,733                           | 26,755                     | 93,152                                      | 6,510                                     | 4,233                      | 291,255                              | 28,235  | 7,136                           | 25,203                     | 94,325                        | 6,446                                     |
| \$100,000 under \$200,000.....                         | 1,582                                  | 207,850                              | 45,146  | 5,968                           | 15,210                     | 44,211                                      | 2,012                                     | 1,392                      | 183,205                              | 38,423  | 5,392                           | 9,226                      | 45,498                        | 1,905                                     |
| \$200,000 under \$500,000.....                         | 315                                    | 85,202                               | 23,527  | 1,617                           | 5,566                      | 11,569                                      | 987                                       | 308                        | 82,880                               | 23,053  | 1,181                           | 5,352                      | 12,228                        | 987                                       |
| \$500,000 or more.....                                 | 43                                     | 40,521                               | 16,163  | 1,823                           | 3,170                      | 2,296                                       | 313                                       | 25                         | 24,198                               | 8,517   | 281                             | 1,802                      | 3,500                         | 313                                       |
| Receipts not reported.....                             | 12,062                                 | -                                    | 556   | 1,884                           | 188                        | 14,429                                      | 1,922                                     | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| Total.....   | 50,666                                 | 1,499,774                            | 788,879   | 33,536                          | 124,177                    | 261,364                                     | 99,757                                    | 40,324                     | 1,274,398                            | 631,616   | 23,517                          | 101,236                    | 307,283                       | 69,122                                    |
| \$1 under \$1,000.....                                 | 6,898                                  | 1,661                                | 136   | 223                             | 226                        | 13,144                                      | -   | 5,226                      | 6,539                                | 487   | 203                             | 7                          | 3,145                         | -   |
| \$1,000 under \$2,500.....                             | 6,132                                  | 9,819                                | 492   | 716                             | 459                        | 12,411                                      | -   | 4,618                      | 17,229                               | 3,030   | 812                             | 616                        | 28,441                        | 217                                       |
| \$2,500 under \$5,000.....                             | 7,057                                  | 25,414                               | 522   | 1,773                           | 649                        | 3,427                                       | 217                                       | 7,640                      | 54,016                               | 3,030   | 2,018                           | 2,097                      | 88,441                        | 39  |
| \$5,000 under \$10,000.....                            | 7,944                                  | 56,161                               | 3,388   | 2,372                           | 2,302                      | 26,673                                      | 7,160                                     | 11,878                     | 186,978                              | 14,804  | 5,225                           | 12,320                     | 93,969                        | 6,946                                     |
| \$10,000 under \$25,000.....                           | 12,628                                 | 194,232                              | 15,653  | 6,401                           | 12,835                     | 89,266                                      | 7,160                                     | 5,306                      | 176,696                              | 39,858  | 4,147                           | 17,637                     | 68,323                        | 5,252                                     |
| \$25,000 under \$50,000.....                           | 5,853                                  | 194,166                              | 45,848  | 6,801                           | 20,022                     | 62,741                                      | 5,642                                     | 2,000                      | 201,447                              | 102,422   | 2,622                           | 27,091                     | 47,943                        | 12,897                                    |
| \$50,000 under \$100,000.....                          | 3,375                                  | 229,070                              | 116,606   | 3,068                           | 29,115                     | 24,706                                      | 2,000                                     | 1,594                      | 229,366                              | 134,496   | 4,367                           | 18,122                     | 29,523                        | 16,490                                    |
| \$100,000 under \$200,000.....                         | 2,115                                  | 305,740                              | 222,276   | 5,785                           | 26,821                     | 24,706                                      | 2,000                                     | 1,594                      | 229,366                              | 134,496   | 4,367                           | 18,122                     | 29,523                        | 16,490                                    |
| \$200,000 under \$500,000.....                         | 989                                    | 279,961                              | 221,494   | 2,329                           | 16,399                     | 14,131                                      | 20,165                                    | 833                        | 239,994                              | 186,979   | 1,951                           | 10,727                     | 19,226                        | 13,876                                    |
| \$500,000 or more.....                                 | 268                                    | 203,530                              | 162,378   | 3,787                           | 15,272                     | 3,536                                       | 15,028                                    | 224                        | 162,133                              | 129,071   | 2,172                           | 12,619                     | 8,186                         | 13,405                                    |
| Receipts not reported.....                             | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)   | (*)                                       | -                          | -                                    | -   | -                               | -                          | -                             | -   |

Footnotes at end of table.

Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts                  | Businesses with and without net profit |                                      |   |                                   |                            |   | Businesses with net profit                 |                      |                                      |   |                                   |                            |                               |   |
|---|--|--------------------------------------|---|-----------------------------------|----------------------------|---|--|----------------------|--------------------------------------|---|-----------------------------------|----------------------------|-------------------------------|---|
|   | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of- year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory end-of- year (Thousand dollars) |
| SERVICES  |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |   |
| Total.....  | 2,390,247                              | 36,547,905                           | 6,642,851                                       | 1,585,763                         | 5,850,540                  | 13,645,498                                | 459,237                                    | 1,996,989            | 34,457,414                           | 5,990,124                                       | 1,287,937                         | 5,323,621                  | 14,307,462                    | 386,700                                   |
| \$1 under \$1,000.....                                  | 388,627                                | 192,270                              | 30,021  | 38,757                            | 5,979                      | 146,331                                   | 11,504                                     | 233,204              | 129,776                              | 9,752   | 6,779                             | 781                        | 75,734                        | 1,588                                     |
| \$1,000 under \$2,500.....                              | 426,806                                | 706,035                              | 87,517  | 58,094                            | 20,555                     | 239,028                                   | 12,221                                     | 348,540              | 580,820                              | 56,339  | 26,114                            | 10,001                     | 324,307                       | 5,155                                     |
| \$2,500 under \$5,000.....                              | 376,346                                | 1,368,603                            | 173,011   | 96,320                            | 54,501                     | 509,258                                   | 19,904                                     | 327,289              | 1,192,963                            | 125,355   | 56,092                            | 30,909                     | 617,368                       | 13,241                                    |
| \$5,000 under \$10,000.....                             | 364,103                                | 2,595,796                            | 344,845   | 136,152                           | 146,548                    | 1,130,292                                 | 29,514                                     | 331,704              | 2,363,515                            | 284,759   | 100,316                           | 107,327                    | 1,200,603                     | 21,877                                    |
| \$10,000 under \$25,000.....                            | 379,213                                | 6,074,763                            | 1,070,125                                       | 315,674                           | 730,125                    | 2,312,124                                 | 72,678                                     | 352,881              | 5,666,260                            | 929,524   | 261,030                           | 636,137                    | 2,403,704                     | 63,548                                    |
| \$25,000 under \$50,000.....                            | 235,645                                | 8,407,743                            | 1,509,935                                       | 353,761                           | 1,336,643                  | 3,293,141                                 | 104,296                                    | 223,105              | 7,983,834                            | 1,360,831                                       | 307,954                           | 1,210,202                  | 3,354,500                     | 91,616                                    |
| \$50,000 under \$100,000.....                           | 141,382                                | 9,649,290                            | 1,560,284                                       | 324,665                           | 1,680,328                  | 4,116,812                                 | 104,509                                    | 137,538              | 9,395,299                            | 1,482,623                                       | 296,228                           | 1,602,071                  | 4,155,566                     | 92,284                                    |
| \$100,000 under \$200,000.....                          | 36,537                                 | 4,834,933                            | 1,041,774                                       | 176,804                           | 1,074,932                  | 1,669,886                                 | 61,608                                     | 35,330               | 4,661,884                            | 977,726   | 142,069                           | 1,011,687                  | 1,690,714                     | 58,664                                    |
| \$200,000 under \$500,000.....                          | 7,133                                  | 1,958,636                            | 556,635   | 71,798                            | 567,731                    | 381,709                                   | 35,753                                     | 6,634                | 1,815,439                            | 524,141   | 56,871                            | 514,265                    | 1,400,079                     | 33,756                                    |
| \$500,000 or more.....                                  | 884                                    | 760,436                              | 284,594   | 25,680                            | 228,661                    | 78,037                                    | 5,331                                      | 764                  | 667,624                              | 239,094   | 14,484                            | 200,241                    | 85,087                        | 4,991                                     |
| Receipts not reported.....                              | 33,533                                 | -                                    | 4,100   | 8,058                             | 4,537                      | 159,458                                   | 1,919                                      | -                    | -                                    | -   | -                                 | -                          | -                             | -   |
| Hotels, Rooming Houses, Camps, and Other Lodging Places |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |   |
| Total.....  | 110,064                                | 1,711,001                            | 308,961   | 254,501                           | 224,504                    | 138,078                                   | 12,558                                     | 67,703               | 1,313,732                            | 220,670   | 164,960                           | 158,160                    | 246,947                       | 8,533                                     |
| \$1 under \$1,000.....                                  | 9,332                                  | 4,895                                | 267   | 3,547                             | 217                        | 18,531                                    | -  | 2,079                | 1,166                                | -   | 191                               | 6                          | 373                           | -   |
| \$1,000 under \$2,500.....                              | 18,769                                 | 31,960                               | 3,323   | 2,275                             | 2,275                      | 18,823                                    | -  | 9,359                | 16,324                               | 707   | 2,529                             | 446                        | 4,160                         | -   |
| \$2,500 under \$5,000.....                              | 22,861                                 | 84,604                               | 7,849   | 22,725                            | 4,922                      | 49,138                                    | 2  | 12,925               | 49,148                               | 3,509   | 9,526                             | 1,274                      | 10,590                        | -   |
| \$5,000 under \$10,000.....                             | 18,403                                 | 135,740                              | 11,066  | 22,759                            | 4,960                      | 165,611                                   | 108  | 13,912               | 102,587                              | 8,829   | 14,237                            | 2,458                      | 25,328                        | 108                                       |
| \$10,000 under \$25,000.....                            | 21,655                                 | 342,528                              | 52,670  | 56,919                            | 25,670                     | 43,579                                    | 2,811                                      | 15,199               | 240,248                              | 23,337  | 36,145                            | 13,071                     | 66,725                        | 1,829                                     |
| \$25,000 under \$50,000.....                            | 11,332                                 | 394,706                              | 67,117  | 54,272                            | 45,250                     | 43,802                                    | 3,581                                      | 8,554                | 309,555                              | 47,874  | 37,785                            | 31,999                     | 57,532                        | 1,575                                     |
| \$50,000 under \$100,000.....                           | 4,701                                  | 315,206                              | 58,896  | 40,485                            | 50,341                     | 35,065                                    | 2,396                                      | 3,891                | 282,552                              | 31,352  | 30,635                            | 38,825                     | 45,271                        | 2,208                                     |
| \$100,000 under \$200,000.....                          | 1,438                                  | 197,767                              | 44,707  | 23,668                            | 40,396                     | 22,165                                    | 1,283                                      | 1,403                | 176,593                              | 35,419  | 19,097                            | 23,440                     | 25,077                        | 842                                       |
| \$200,000 under \$500,000.....                          | 419                                    | 129,319                              | 35,260  | 16,691                            | 31,683                     | 3,127                                     | 991  | 322                  | 100,997                              | 26,982  | 11,411                            | 23,713                     | 8,294                         | 771                                       |
| \$500,000 or more.....                                  | 78                                     | 74,278                               | 27,771  | 5,293                             | 18,779                     | 2,042                                     | 1,386                                      | 59                   | 54,602                               | 22,661  | 3,404                             | 11,928                     | 3,617                         | 1,200                                     |
| Receipts not reported.....                              | (*)                                    | -                                    | (*)   | (*)                               | (*)                        | (*)                                       | -  | -                    | -                                    | -   | -                                 | -                          | -                             | -   |
| Tourist courts and motels                               |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |   |
| Total.....  | 40,910                                 | 872,449                              | 114,548   | 141,289                           | 115,271                    | 81,914                                    | 3,584                                      | 24,387               | 675,151                              | 79,169  | 93,662                            | 84,708                     | 130,176                       | 2,531                                     |
| \$1 under \$1,000.....                                  | 6,534                                  | 8,435                                | 686   | 3,444                             | 599                        | 17,345                                    | -  | 2,144                | 3,280                                | 46  | 358                               | 62                         | 931                           | -   |
| \$1,000 under \$2,500.....                              | 7,513                                  | 26,848                               | 1,299   | 10,139                            | 1,614                      | 49,819                                    | -  | 2,543                | 9,254                                | 349   | 2,525                             | 49                         | 1,842                         | -   |
| \$2,500 under \$5,000.....                              | 6,820                                  | 51,934                               | 1,894   | 11,041                            | 2,159                      | 4,717                                     | 1  | 4,853                | 36,272                               | 1,557   | 7,101                             | 1,116                      | 7,589                         | 1   |
| \$5,000 under \$10,000.....                             | 9,223                                  | 142,702                              | 12,894  | 25,442                            | 10,000                     | 18,502                                    | 1,083                                      | 6,269                | 96,503                               | 3,145   | 14,728                            | 4,827                      | 28,372                        | 774                                       |
| \$10,000 under \$25,000.....                            | 6,341                                  | 219,627                              | 23,549  | 33,509                            | 19,874                     | 33,247                                    | 590  | 5,232                | 184,343                              | 19,787  | 25,282                            | 15,795                     | 38,470                        | 517                                       |
| \$25,000 under \$50,000.....                            | 2,888                                  | 192,465                              | 16,386  | 29,885                            | 29,040                     | 26,275                                    | 224  | 2,370                | 161,216                              | 14,180  | 22,379                            | 23,684                     | 31,524                        | 216                                       |
| \$50,000 under \$100,000.....                           | 855                                    | 109,942                              | 23,924  | 14,941                            | 21,894                     | 12,412                                    | 794  | 741                  | 91,404                               | 15,400  | 11,491                            | 16,825                     | 14,070                        | 373                                       |
| \$100,000 under \$200,000.....                          | 266                                    | 85,998                               | 23,476  | 10,184                            | 21,599                     | 2,382                                     | 539  | 203                  | 66,600                               | 15,578  | 7,902                             | 15,987                     | 4,917                         | 323                                       |
| \$200,000 under \$500,000.....                          | 42                                     | 34,498                               | 10,407  | 2,671                             | 8,492                      | 1,947                                     | 392  | 32                   | 26,279                               | 9,127   | 1,896                             | 6,363                      | 2,461                         | 327                                       |
| Receipts not reported.....                              | (*)                                    | -                                    | (*)   | (*)                               | -                          | (*)                                       | -  | -                    | -                                    | -   | -                                 | -                          | -                             | -   |
| Trailer parks and camps                                 |  |                                      |   |                                   |                            |   |  |                      |                                      |   |                                   |                            |                               |   |
| Total.....  | 31,885                                 | 385,012                              | 75,620  | 69,725                            | 30,756                     | 21,296                                    | 5,265                                      | 19,923               | 279,107                              | 46,213  | 43,210                            | 16,839                     | 55,355                        | 2,758                                     |
| \$1 under \$1,000.....                                  | 3,720                                  | 1,725                                | 151   | 1,698                             | 163                        | 15,086                                    | -  | 4,267                | 6,578                                | 178   | 1,633                             | 176                        | 1,474                         | -   |
| \$1,000 under \$2,500.....                              | 5,177                                  | 9,271                                | 746   | 3,582                             | 453                        | 1,595                                     | -  | 4,267                | 18,650                               | 981   | 3,948                             | 662                        | 3,919                         | -   |
| \$2,500 under \$5,000.....                              | 7,121                                  | 25,873                               | 1,915   | 7,609                             | 1,901                      | 1,078                                     | 2  | 4,903                | 27,278                               | 2,625   | 3,794                             | 443                        | 6,456                         | 107                                       |
| \$5,000 under \$10,000.....                             | 4,432                                  | 32,267                               | 2,805   | 5,353                             | 2,603                      | 4,066                                     | 107  | 3,793                | 69,244                               | 10,777  | 13,250                            | 2,545                      | 17,407                        | 486                                       |
| \$10,000 under \$25,000.....                            | 6,703                                  | 109,645                              | 23,221  | 21,989                            | 6,043                      | 8,186                                     | 1,152                                      | 4,136                | 120,123                              | 10,777  | 13,250                            | 2,545                      | 17,407                        | 486                                       |
| \$25,000 under \$50,000.....                            | 3,486                                  | 114,246                              | 24,922  | 17,581                            | 12,948                     | 5,167                                     | 2,446                                      | 1,983                | 70,551                               | 12,018  | 9,855                             | 5,395                      | 12,022                        | 620                                       |
| \$50,000 under \$100,000.....                           | 549                                    | 37,790                               | 9,284   | 5,588                             | 4,497                      | 4,763                                     | 455  | 488                  | 33,635                               | 7,344   | 4,784                             | 3,324                      | 6,026                         | 444                                       |
| \$100,000 under \$200,000.....                          | -                                      | -                                    | -   | -                                 | -                          | -   | -  | -                    | -                                    | -   | -                                 | -                          | -                             | -   |
| \$200,000 under \$500,000.....                          | -                                      | -                                    | -   | -                                 | -                          | -   | -  | -                    | -                                    | -   | -                                 | -                          | -                             | -   |
| \$500,000 or more.....                                  | -                                      | -                                    | -   | -                                 | -                          | -   | -  | -                    | -                                    | -   | -                                 | -                          | -                             | -   |
| Receipts not reported.....                              | (*)                                    | -                                    | (*)   | (*)                               | (*)                        | (*)                                       | -  | -                    | -                                    | -   | -                                 | -                          | -                             | -   |

Footnotes at end of table.



Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts                            | Businesses with and without net profit |                                      |   |                                 |                            |   |   | Businesses with net profit |                                      |   |                                 |                            |                               |   |
|---|--|--------------------------------------|---|---------------------------------|----------------------------|---|---|----------------------------|--------------------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|   | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses       | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
| <b>SERVICES—Continued</b>   |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Hotels, Rooming Houses, Camps, and Other Lodging Places—Continued |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Other lodging places  |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....  | 37,269                                 | 453,540                              | 118,793   | 43,487                          | 78,477                     | 34,868                                    | 3,709                                     | 23,393                     | 359,474                              | 95,288  | 28,088                          | 56,613                     | 61,416                        | 3,244                                     |
| \$1 under \$1,000.....  | 3,323                                  | 1,962                                | 11  | 385                             | 7                          | 1,676                                     | -   | -                          | 7,632                                | 483   | 729                             | 214                        | 2,128                         | -   |
| \$1,000 under \$2,500.....  | 9,347                                  | 15,462                               | 1,996   | 2,941                           | 1,270                      | 12,852                                    | -   | 5,027                      | 21,244                               | 2,379   | 3,053                           | 563                        | 4,829                         | -   |
| \$2,500 under \$5,000.....  | 8,227                                  | 31,883                               | 4,635   | 4,987                           | 1,807                      | 1,759                                     | -   | 5,479                      | 39,037                               | 4,647   | 3,242                           | 899                        | 11,283                        | -   |
| \$5,000 under \$10,000.....                                       | 7,151                                  | 51,539                               | 6,365   | 6,365                           | 2,156                      | 7,778                                     | -   | 5,266                      | 74,501                               | 9,415   | 8,187                           | 5,699                      | 20,946                        | 569                                       |
| \$10,000 under \$25,000.....                                      | 5,719                                  | 90,181                               | 16,555  | 9,488                           | 9,627                      | 16,891                                    | 576                                       | 4,794                      | 107,501                              | 16,661  | 10,809                          | 10,809                     | 7,040                         | 438                                       |
| \$25,000 under \$50,000.....                                      | 1,905                                  | 60,833                               | 18,646  | 3,182                           | 12,428                     | 5,388                                     | 585                                       | 1,339                      | 54,661                               | 16,069  | 2,648                           | 10,809                     | 7,040                         | 438                                       |
| \$50,000 under \$100,000.....                                     | 1,226                                  | 33,226                               | 5,012   | 5,012                           | 16,804                     | 4,027                                     | 1,716                                     | 1,033                      | 29,828                               | 3,472   | 2,048                           | 11,817                     | 7,201                         | 1,548                                     |
| \$100,000 under \$200,000.....                                    | 358                                    | 49,881                               | 19,089  | 2,358                           | 15,201                     | 3,446                                     | 466                                       | 344                        | 48,049                               | 18,562  | 2,048                           | 14,461                     | 4,292                         | 448                                       |
| \$200,000 under \$500,000.....                                    | 129                                    | 36,854                               | 8,041   | 6,347                           | 9,795                      | 1,384                                     | 113                                       | 96                         | 28,110                               | 7,708   | 3,365                           | 7,491                      | 2,243                         | 109                                       |
| \$500,000 or more.....  | 24                                     | 29,996                               | 10,227  | 2,358                           | 9,582                      | 1,127                                     | 253                                       | 15                         | 18,539                               | 6,397   | 1,244                           | 4,660                      | 934                           | 132                                       |
| Receipts not reported.....  | (*)                                    | -                                    | -   | (*)                             | -                          | (*)                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Personal Services</b>  |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....  | 550,469                                | 5,707,238                            | 1,326,628                                       | 296,964                         | 1,268,179                  | 1,544,687                                 | 84,619                                    | 484,375                    | 5,401,119                            | 1,230,796                                       | 250,604                         | 1,188,473                  | 1,610,378                     | 78,501                                    |
| \$1 under \$1,000.....  | 71,974                                 | 40,133                               | 7,617   | 6,307                           | 918                        | 3,414                                     | 2,236                                     | 46,613                     | 28,158                               | 3,094   | 1,204                           | 117                        | 15,674                        | 373                                       |
| \$1,000 under \$2,500.....  | 101,992                                | 173,163                              | 29,473  | 10,855                          | 3,379                      | 62,834                                    | 1,869                                     | 88,221                     | 149,146                              | 21,921  | 6,050                           | 2,028                      | 72,583                        | 1,515                                     |
| \$2,500 under \$5,000.....  | 122,819                                | 453,014                              | 58,534  | 17,594                          | 14,112                     | 210,709                                   | 5,192                                     | 113,806                    | 420,425                              | 51,921  | 11,872                          | 9,408                      | 226,557                       | 3,758                                     |
| \$5,000 under \$10,000.....                                       | 111,092                                | 766,202                              | 108,701   | 30,924                          | 60,631                     | 347,681                                   | 3,775                                     | 103,809                    | 717,085                              | 97,283  | 23,596                          | 52,603                     | 359,450                       | 3,441                                     |
| \$10,000 under \$25,000.....                                      | 87,453                                 | 1,364,948                            | 276,293   | 78,839                          | 299,559                    | 377,689                                   | 18,183                                    | 81,710                     | 1,276,478                            | 244,557   | 63,175                          | 272,694                    | 389,245                       | 1,678                                     |
| \$25,000 under \$50,000.....                                      | 33,311                                 | 1,136,009                            | 300,141   | 61,960                          | 334,201                    | 240,384                                   | 18,990                                    | 31,437                     | 1,076,126                            | 277,097   | 56,243                          | 312,512                    | 285,276                       | 18,763                                    |
| \$50,000 under \$100,000.....                                     | 14,489                                 | 980,592                              | 283,192   | 28,210                          | 283,192                    | 189,371                                   | 20,197                                    | 14,076                     | 963,385                              | 275,346   | 51,392                          | 278,346                    | 192,222                       | 20,044                                    |
| \$100,000 under \$200,000.....                                    | 3,851                                  | 521,581                              | 126,693   | 24,500                          | 175,779                    | 87,772                                    | 11,071                                    | 749                        | 511,766                              | 147,456   | 23,958                          | 170,321                    | 88,361                        | 10,603                                    |
| \$200,000 under \$500,000.....                                    | 751                                    | 191,028                              | 86,218  | 8,624                           | 67,343                     | 21,231                                    | 1,907                                     | 190,207                    | 190,207                              | 79,934  | 8,794                           | 66,947                     | 21,405                        | 1,856                                     |
| \$500,000 or more.....  | 58                                     | 70,627                               | 33,122  | 3,122                           | 24,560                     | 5,266                                     | 1,199                                     | 97                         | 68,343                               | 31,801  | 2,320                           | 23,497                     | 5,305                         | 1,170                                     |
| Receipts not reported.....  | 2,629                                  | -                                    | 136   | 366                             | 5                          | 1,864                                     | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Coin-operated laundries and dry cleaning</b>                   |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....  | 31,528                                 | 450,295                              | 64,409  | 69,802                          | 44,082                     | 73,809                                    | 1,117                                     | 20,398                     | 379,297                              | 52,366  | 51,257                          | 34,635                     | 90,229                        | 577                                       |
| \$1 under \$1,000.....  | 4,012                                  | 5,465                                | 589   | 2,596                           | 309                        | 1,248                                     | 30  | 2,351                      | 6,709                                | 602   | 740                             | 15                         | 2,071                         | -   |
| \$1,000 under \$2,500.....  | 4,473                                  | 15,912                               | 1,817   | 3,767                           | 454                        | 12,251                                    | 346                                       | 4,722                      | 35,097                               | 3,087   | 3,321                           | 1,483                      | 10,469                        | 46  |
| \$2,500 under \$5,000.....  | 7,491                                  | 56,543                               | 6,507   | 8,072                           | 3,321                      | 5,139                                     | 46  | 9,006                      | 149,893                              | 18,882  | 22,900                          | 10,441                     | 33,771                        | 440                                       |
| \$5,000 under \$10,000.....                                       | 10,929                                 | 179,167                              | 23,514  | 29,830                          | 15,902                     | 31,166                                    | 513                                       | 3,276                      | 108,288                              | 18,697  | 11,486                          | 9,623                      | 29,915                        | 70  |
| \$10,000 under \$25,000.....                                      | 3,442                                  | 113,296                              | 20,388  | 12,459                          | 10,706                     | 29,421                                    | 161                                       | 816                        | 52,997                               | 4,854   | 9,085                           | 8,700                      | 9,929                         | 21  |
| \$25,000 under \$50,000.....                                      | 826                                    | 53,599                               | 5,350   | 9,253                           | 8,917                      | 9,608                                     | 21  | 187                        | 26,313                               | 6,244   | 3,725                           | 4,373                      | 4,074                         | -   |
| \$50,000 under \$100,000.....                                     | 187                                    | 26,313                               | 6,244   | 3,725                           | 4,373                      | 4,074                                     | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| \$100,000 under \$200,000.....                                    | -                                      | -                                    | -   | -                               | -                          | -   | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| \$200,000 under \$500,000.....                                    | -                                      | -                                    | -   | -                               | -                          | -   | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| \$500,000 or more.....  | -                                      | -                                    | -   | -                               | -                          | -   | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....  | (*)                                    | -                                    | -   | (*)                             | -                          | (*)                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Other laundries and dry cleaning plants</b>                    |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....  | 55,322                                 | 1,276,403                            | 349,291   | 70,773                          | 381,082                    | 220,631                                   | 5,218                                     | 49,374                     | 1,192,699                            | 324,881   | 61,648                          | 349,613                    | 229,868                       | 4,885                                     |
| \$1 under \$1,000.....  | 5,440                                  | 8,087                                | 2,129   | 587                             | 460                        | 999                                       | 60  | 3,269                      | 5,735                                | 1,162   | 311                             | 188                        | 2,385                         | -   |
| \$1,000 under \$2,500.....  | 9,095                                  | 33,315                               | 5,027   | 1,334                           | 1,642                      | 6,651                                     | 282                                       | 8,045                      | 29,228                               | 4,678   | 1,042                           | 1,399                      | 7,462                         | 282                                       |
| \$2,500 under \$5,000.....  | 10,379                                 | 71,663                               | 14,633  | 2,583                           | 6,698                      | 19,769                                    | 123                                       | 9,675                      | 67,612                               | 13,274  | 2,179                           | 5,771                      | 19,932                        | 123                                       |
| \$5,000 under \$10,000.....                                       | 15,113                                 | 242,213                              | 54,207  | 15,912                          | 39,802                     | 60,299                                    | 443                                       | 14,460                     | 230,429                              | 49,482  | 13,679                          | 35,442                     | 63,369                        | 442                                       |
| \$10,000 under \$25,000.....                                      | 4,389                                  | 320,061                              | 84,982  | 21,279                          | 93,349                     | 53,301                                    | 554                                       | 8,296                      | 287,832                              | 75,855  | 18,217                          | 79,592                     | 55,665                        | 513                                       |
| \$25,000 under \$50,000.....                                      | 4,389                                  | 307,401                              | 93,474  | 17,528                          | 104,678                    | 49,034                                    | 2101                                      | 8,081                      | 287,021                              | 87,973  | 15,313                          | 79,592                     | 55,665                        | 513                                       |
| \$50,000 under \$100,000.....                                     | 1,157                                  | 162,468                              | 44,696  | 6,749                           | 71,214                     | 20,362                                    | 1,175                                     | 1,104                      | 156,753                              | 37,950  | 3,797                           | 49,545                     | 20,677                        | 1,950                                     |
| \$100,000 under \$200,000.....                                    | 410                                    | 103,557                              | 38,234  | 3,827                           | 49,941                     | 8,565                                     | 216                                       | 36                         | 102,735                              | 37,950  | 3,797                           | 49,545                     | 20,677                        | 1,950                                     |
| \$200,000 under \$500,000.....                                    | 37                                     | 27,638                               | 11,909  | 970                             | 13,298                     | 1,715                                     | 264                                       | 25,354                     | 25,354                               | 10,588  | 926                             | 12,435                     | 1,754                         | 235                                       |
| \$500,000 or more.....  | (*)                                    | -                                    | -   | (*)                             | -                          | (*)                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....  | (*)                                    | -                                    | -   | (*)                             | -                          | (*)                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Cont.

| Industry and size of business receipts | Businesses with and without net profit |                                      |   |                                 |                            |   |   | Businesses with net profit |                                      |   |                                 |                            |                               |   |
|--|--|--------------------------------------|---|---------------------------------|----------------------------|---|---|----------------------------|--------------------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|  | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses       | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|  | (1)                                    | (2)                                  | (3)   | (4)                             | (5)                        | (6)                                       | (7)                                       | (8)                        | (9)                                  | (10)  | (11)                            | (12)                       | (13)                          | (14)                                      |
| <b>SERVICES—Continued</b>              |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| <b>Personal Services—Continued</b>     |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| <b>Beauty shops</b>                    |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                             | 206,575                                | 1,637,353                            | 390,630   | 56,227                          | 480,123                    | 440,405                                   | 16,083                                    | 184,420                    | 1,542,895                            | 316,998   | 48,267                          | 445,579                    | 455,073                       | 12,800                                    |
| \$1 under \$1,000.....                 | 22,432                                 | 13,400                               | 3,523   | 1,460                           | 415                        | 1,387                                     | 966                                       | 14,025                     | 9,166                                | 1,886   | 558                             | 68                         | 3,926                         | 319                                       |
| \$1,000 under \$2,500.....             | 44,937                                 | 77,013                               | 14,429  | 4,316                           | 1,381                      | 27,508                                    | 740                                       | 40,840                     | 20,559                               | 2,116   | 3,404                           | 829                        | 29,249                        | 669                                       |
| \$2,500 under \$5,000.....             | 59,565                                 | 213,701                              | 37,764  | 8,434                           | 9,811                      | 92,203                                    | 3,305                                     | 56,871                     | 34,203                               | 3,892   | 6,968                           | 6,254                      | 107,455                       | 2,383                                     |
| \$5,000 under \$10,000.....            | 27,596                                 | 261,158                              | 48,341  | 8,722                           | 29,286                     | 105,535                                   | 3,998                                     | 36,021                     | 24,383                               | 4,601   | 7,910                           | 25,172                     | 107,455                       | 1,878                                     |
| \$10,000 under \$25,000.....           | 27,596                                 | 430,971                              | 91,615  | 14,270                          | 145,884                    | 99,353                                    | 3,312                                     | 24,988                     | 391,575                              | 72,388  | 11,170                          | 129,072                    | 103,843                       | 2,314                                     |
| \$25,000 under \$50,000.....           | 9,562                                  | 337,020                              | 83,851  | 9,889                           | 149,044                    | 68,708                                    | 1,276                                     | 9,172                      | 325,804                              | 78,654  | 9,468                           | 143,188                    | 69,377                        | 1,219                                     |
| \$50,000 under \$100,000.....          | 2,810                                  | 192,581                              | 42,143  | 4,904                           | 93,430                     | 34,259                                    | 2,606                                     | 2,787                      | 191,121                              | 42,143  | 4,888                           | 92,359                     | 34,262                        | 2,606                                     |
| \$100,000 under \$200,000.....         | 738                                    | 109,509                              | 29,004  | 4,088                           | 50,872                     | 11,750                                    | 1,880                                     | 716                        | 105,409                              | 28,546  | 3,901                           | 48,636                     | 11,816                        | 1,412                                     |
| \$200,000 under \$500,000.....         | (*)                                    | -                                    | -   | (*)                             | -                          | (*)                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| \$500,000 or more.....                 | (*)                                    | -                                    | -   | (*)                             | -                          | (*)                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....             | (*)                                    | -                                    | -   | (*)                             | -                          | (*)                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Barber shops</b>                    |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                             | 121,392                                | 858,488                              | 84,062  | 15,714                          | 201,285                    | 421,686                                   | 504                                       | 117,876                    | 855,316                              | 82,737  | 15,435                          | 200,018                    | 422,909                       | 432                                       |
| \$1 under \$1,000.....                 | 9,568                                  | 29,247                               | 349   | 227                             | 30                         | 2,040                                     | 72  | 7,299                      | 4,204                                | 83  | 112                             | 26                         | 2,320                         | 4   |
| \$1,000 under \$2,500.....             | 17,281                                 | 55,976                               | 2,425   | 456                             | 546                        | 14,608                                    | 28  | 16,608                     | 28,278                               | 2,116   | 362                             | 56                         | 14,354                        | 4   |
| \$2,500 under \$5,000.....             | 39,342                                 | 132,110                              | 5,901   | 2,297                           | 1,012                      | 89,550                                    | 29  | 32,278                     | 131,639                              | 3,892   | 2,267                           | 758                        | 89,372                        | 29  |
| \$5,000 under \$10,000.....            | 16,176                                 | 266,971                              | 12,350  | 3,332                           | 14,452                     | 176,873                                   | 199                                       | 39,265                     | 266,053                              | 12,350  | 5,332                           | 14,030                     | 178,511                       | 199                                       |
| \$10,000 under \$25,000.....           | 3,356                                  | 233,293                              | 26,064  | 4,211                           | 76,792                     | 93,426                                    | 112                                       | 16,176                     | 266,053                              | 26,064  | 5,332                           | 76,792                     | 93,426                        | 112                                       |
| \$25,000 under \$50,000.....           | 895                                    | 111,518                              | 17,721  | 1,523                           | 57,530                     | 31,959                                    | 33  | 3,356                      | 111,518                              | 17,721  | 1,523                           | 57,530                     | 31,959                        | 33  |
| \$50,000 under \$100,000.....          | (*)                                    | -                                    | -   | (*)                             | -                          | (*)                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| \$100,000 under \$200,000.....         | (*)                                    | -                                    | -   | (*)                             | -                          | (*)                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| \$200,000 under \$500,000.....         | (*)                                    | -                                    | -   | (*)                             | -                          | (*)                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| \$500,000 or more.....                 | (*)                                    | -                                    | -   | (*)                             | -                          | (*)                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....             | (*)                                    | -                                    | -   | (*)                             | -                          | (*)                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Other personal services</b>         |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                             | 135,692                                | 1,484,699                            | 478,236   | 84,448                          | 161,607                    | 388,156                                   | 61,697                                    | 112,347                    | 1,430,912                            | 453,814   | 73,997                          | 158,638                    | 412,299                       | 99,807                                    |
| \$1 under \$1,000.....                 | 37,165                                 | 19,890                               | 3,511   | 3,976                           | 315                        | 1,671                                     | 1,366                                     | 24,720                     | 14,488                               | 1,107   | 470                             | 23                         | 9,315                         | 54  |
| \$1,000 under \$2,500.....             | 33,141                                 | 54,867                               | 10,135  | 3,544                           | 761                        | 20,809                                    | 1,067                                     | 27,379                     | 44,307                               | 6,238   | 1,814                           | 459                        | 25,952                        | 842                                       |
| \$2,500 under \$5,000.....             | 15,238                                 | 59,976                               | 8,065   | 1,762                           | 1,193                      | 24,556                                    | 1,230                                     | 13,955                     | 51,543                               | 6,577   | 1,078                           | 987                        | 26,453                        | 1,064                                     |
| \$5,000 under \$10,000.....            | 15,625                                 | 110,267                              | 26,870  | 6,015                           | 6,874                      | 38,365                                    | 1,409                                     | 14,237                     | 100,935                              | 21,971  | 4,565                           | 6,147                      | 42,993                        | 1,195                                     |
| \$10,000 under \$25,000.....           | 17,639                                 | 281,204                              | 80,893  | 14,607                          | 21,179                     | 93,447                                    | 1,803                                     | 17,080                     | 273,183                              | 77,741  | 13,215                          | 20,947                     | 94,838                        | 13,670                                    |
| \$25,000 under \$50,000.....           | 7,704                                  | 254,114                              | 93,199  | 16,810                          | 23,552                     | 56,995                                    | 16,966                                    | 7,337                      | 242,684                              | 86,130  | 15,549                          | 22,579                     | 58,360                        | 16,928                                    |
| \$50,000 under \$100,000.....          | 5,802                                  | 390,751                              | 130,660   | 21,895                          | 54,624                     | 89,551                                    | 15,334                                    | 5,721                      | 386,137                              | 129,283   | 21,788                          | 54,382                     | 90,464                        | 15,432                                    |
| \$100,000 under \$200,000.....         | 1,627                                  | 222,330                              | 78,487  | 11,296                          | 35,486                     | 50,289                                    | 8,857                                     | 1,627                      | 222,330                              | 78,487  | 11,296                          | 35,486                     | 50,289                        | 8,857                                     |
| \$200,000 under \$500,000.....         | 284                                    | 68,635                               | 32,056  | 3,274                           | 12,842                     | 11,010                                    | 1,392                                     | 284                        | 68,635                               | 32,056  | 3,274                           | 12,842                     | 11,010                        | 1,392                                     |
| \$500,000 or more.....                 | 37                                     | 26,665                               | 14,224  | 1,169                           | 4,776                      | 2,625                                     | 373                                       | 37                         | 26,665                               | 14,224  | 1,169                           | 4,776                      | 2,625                         | 373                                       |
| Receipts not reported.....             | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| <b>Business Services</b>               |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....                             | 304,613                                | 3,242,507                            | 824,634   | 137,228                         | 609,468                    | 931,062                                   | 27,697                                    | 251,978                    | 2,999,254                            | 737,555   | 97,506                          | 532,768                    | 1,023,472                     | 23,818                                    |
| \$1 under \$1,000.....                 | 71,092                                 | 36,512                               | 4,025   | 4,631                           | 823                        | 1,64                                      | 1,234                                     | 48,411                     | 27,296                               | 1,755   | 981                             | 182                        | 17,400                        | 152                                       |
| \$1,000 under \$2,500.....             | 67,522                                 | 109,710                              | 6,678   | 6,982                           | 4,050                      | 46,802                                    | 629                                       | 57,391                     | 97,328                               | 5,899   | 3,005                           | 2,334                      | 58,220                        | 290                                       |
| \$2,500 under \$5,000.....             | 48,375                                 | 172,313                              | 16,874  | 11,403                          | 9,826                      | 75,171                                    | 3,763                                     | 42,640                     | 153,434                              | 11,073  | 7,106                           | 6,134                      | 65,687                        | 460                                       |
| \$5,000 under \$10,000.....            | 41,250                                 | 309,646                              | 29,767  | 17,762                          | 16,997                     | 146,312                                   | 3,705                                     | 38,709                     | 291,861                              | 12,646  | 13,433                          | 13,433                     | 157,953                       | 3,605                                     |
| \$10,000 under \$25,000.....           | 40,497                                 | 628,982                              | 103,168   | 23,101                          | 87,212                     | 258,095                                   | 2,385                                     | 37,575                     | 581,560                              | 88,260  | 19,179                          | 70,484                     | 269,187                       | 2,222                                     |
| \$25,000 under \$50,000.....           | 16,834                                 | 604,329                              | 153,446   | 27,016                          | 109,970                    | 170,469                                   | 4,149                                     | 15,595                     | 562,439                              | 139,453   | 21,522                          | 84,122                     | 177,590                       | 3,669                                     |
| \$50,000 under \$100,000.....          | 8,061                                  | 460,520                              | 174,485   | 19,006                          | 123,608                    | 139,243                                   | 5,235                                     | 7,647                      | 453,052                              | 138,148   | 14,637                          | 118,598                    | 142,085                       | 4,025                                     |
| \$100,000 under \$200,000.....         | 3,723                                  | 451,773                              | 163,743   | 11,373                          | 130,598                    | 76,447                                    | 7,093                                     | 3,136                      | 434,646                              | 133,259   | 10,401                          | 122,973                    | 78,862                        | 7,031                                     |
| \$200,000 under \$500,000.....         | 182                                    | 223,743                              | 86,758  | 8,474                           | 90,552                     | 23,671                                    | 1,947                                     | 131                        | 203,864                              | 56,051  | 3,938                           | 77,604                     | 25,272                        | 1,947                                     |
| \$500,000 or more.....                 | 182                                    | 149,732                              | 73,224  | 8,334                           | 34,402                     | 10,357                                    | 460                                       | 131                        | 117,734                              | 58,709  | 2,071                           | 27,104                     | 11,216                        | 449                                       |
| Receipts not reported.....             | 6,750                                  | -                                    | 1,264   | 1,606                           | 1,530                      | 15,746                                    | 97  | -                          | -                                    | -   | -                               | -                          | -                             | -   |

Footnotes at end of table.



Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts         | Businesses with and without net profit |   |  |   |                               |   | Businesses with net profit                   |                      |   |  |   |                               |                                  |   |
|--|--|---|--|---|-------------------------------|---|--|----------------------|---|--|---|-------------------------------|----------------------------------|---|
|  | Number of businesses                   | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(less losses)<br>(Thousand dollars) | Inventory, end-of-year<br>(Thousand dollars) | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(Thousand dollars) | Inventory end-of-year<br>(Thousand dollars) |
| SERVICES—Continued                             |  |   |  |   |                               |   |  |                      |   |  |   |                               |                                  |   |
| Business Services—Continued                    |  |   |  |   |                               |   |  |                      |   |  |   |                               |                                  |   |
| Services to buildings                          |  |   |  |   |                               |   |  |                      |   |  |   |                               |                                  |   |
| Total.....                                     | 55,111                                 | 462,286                                 | 120,438  | 16,692                                  | 136,194                       | 140,990   | 2,986  | 49,952               | 441,875                                 | 111,568  | 14,904                                  | 123,885                       | 144,363                          | 2,986                                       |
| \$1 under \$1,000.....                         | 13,412                                 | 8,400                                   | 747  | 664                                     | 266                           | 4,139   | 14   | 10,987               | 7,301                                   | 376  | 140                                     | 100                           | 5,123                            | 14  |
| \$1,000 under \$2,500.....                     | 13,352                                 | 23,148                                  | 2,249  | 1,196                                   | 1,147                         | 12,503  | 90   | 11,931               | 20,892                                  | 1,929  | 855                                     | 929                           | 12,896                           | 90  |
| \$2,500 under \$5,000.....                     | 8,927                                  | 33,225                                  | 4,412  | 2,492                                   | 2,831                         | 15,686  | 34   | 8,370                | 31,178                                  | 3,263  | 1,940                                   | 2,110                         | 16,260                           | 34  |
| \$5,000 under \$10,000.....                    | 8,568                                  | 66,351                                  | 7,978  | 2,538                                   | 7,177                         | 29,636  | 138  | 8,401                | 64,957                                  | 6,675  | 2,500                                   | 7,177                         | 29,674                           | 138   |
| \$10,000 under \$25,000.....                   | 7,718                                  | 113,626                                 | 19,933   | 4,322                                   | 31,902                        | 39,314  | 138  | 7,348                | 107,709                                 | 19,770   | 4,025                                   | 26,879                        | 40,348                           | 138   |
| \$25,000 under \$50,000.....                   | 1,321                                  | 47,812                                  | 19,865   | 1,908                                   | 17,977                        | 12,037  | 631  | 1,321                | 47,812                                  | 19,865   | 1,908                                   | 17,977                        | 12,037                           | 631   |
| \$50,000 under \$100,000.....                  | 1,074                                  | 74,892                                  | 25,775   | 1,609                                   | 32,243                        | 14,979  | 631  | 1,074                | 74,892                                  | 25,775   | 1,609                                   | 32,243                        | 14,979                           | 631   |
| \$100,000 under \$200,000.....                 | 572                                    | 94,832                                  | 40,469   | 1,963                                   | 42,641                        | 12,706  | 2,079  | 520                  | 87,134                                  | 33,915   | 1,927                                   | 36,470                        | 13,046                           | 2,079                                       |
| \$200,000 under \$500,000.....                 | (*)                                    | -                                       | (*)  | -                                       | (*)                           | (*)   | -  | -                    | -                                       | -  | -                                       | -                             | -                                | -   |
| Receipts not reported.....                     | (*)                                    | -                                       | (*)  | -                                       | (*)                           | (*)   | -  | -                    | -                                       | -  | -                                       | -                             | -                                | -   |
| Consulting services                            |  |   |  |   |                               |   |  |                      |   |  |   |                               |                                  |   |
| Total.....                                     | 72,164                                 | 703,287                                 | 126,384  | 18,010                                  | 72,517                        | 292,198   | 5,438  | 56,565               | 645,464                                 | 100,702  | 12,181                                  | 59,740                        | 324,083                          | 2,995                                       |
| \$1 under \$1,000.....                         | 11,481                                 | 5,081                                   | 769  | 723                                     | 226                           | 14,570  | 616  | 10,775               | 2,764                                   | 183  | 71                                      | 19                            | 1,835                            | 16  |
| \$1,000 under \$2,500.....                     | 18,980                                 | 31,538                                  | 1,070  | 1,397                                   | 1,022                         | 12,990  | 120  | 15,775               | 25,738                                  | 520  | 456                                     | 45                            | 17,224                           | 120   |
| \$2,500 under \$5,000.....                     | 12,313                                 | 43,663                                  | 4,777  | 2,097                                   | 1,700                         | 18,163  | 253  | 10,118               | 36,999                                  | 2,682  | 909                                     | 1,246                         | 21,562                           | 210   |
| \$5,000 under \$10,000.....                    | 9,625                                  | 69,012                                  | 3,962  | 2,925                                   | 2,701                         | 37,028  | 972  | 9,113                | 65,533                                  | 3,507  | 2,170                                   | 2,250                         | 40,018                           | 912   |
| \$10,000 under \$25,000.....                   | 10,471                                 | 167,821                                 | 24,724   | 4,041                                   | 11,613                        | 94,641  | 303  | 9,365                | 150,929                                 | 14,380   | 2,896                                   | 7,465                         | 98,554                           | 22  |
| \$25,000 under \$50,000.....                   | 4,399                                  | 197,994                                 | 27,506   | 2,735                                   | 12,074                        | 69,166  | 616  | 4,312                | 155,028                                 | 26,247   | 2,604                                   | 11,510                        | 69,988                           | 496   |
| \$50,000 under \$100,000.....                  | 1,739                                  | 122,266                                 | 34,265   | 2,086                                   | 20,106                        | 44,168  | 1,371  | 1,489                | 103,779                                 | 24,282   | 1,572                                   | 15,561                        | 45,390                           | 163   |
| \$100,000 under \$200,000.....                 | 574                                    | 77,890                                  | 24,094   | 897                                     | 14,869                        | 19,929  | 999  | 568                  | 77,116                                  | 24,065   | 878                                     | 14,450                        | 21,143                           | 999   |
| \$200,000 under \$500,000.....                 | 44                                     | 11,166                                  | 3,263  | 199                                     | 1,836                         | 3,740   | 155  | 43                   | 10,722                                  | 3,263  | 83                                      | 1,337                         | 4,294                            | 155   |
| \$500,000 or more.....                         | 23                                     | 16,856                                  | 1,573  | 539                                     | 5,857                         | 4,075   | 22   | 23                   | 16,856                                  | 1,573  | 539                                     | 5,857                         | 4,075                            | 22  |
| Receipts not reported.....                     | (*)                                    | -                                       | (*)  | -                                       | (*)                           | (*)   | -  | -                    | -                                       | -  | -                                       | -                             | -                                | -   |
| Other business services                        |  |   |  |   |                               |   |  |                      |   |  |   |                               |                                  |   |
| Total.....                                     | 177,338                                | 2,076,934                               | 577,812  | 102,626                                 | 400,757                       | 497,914   | 19,273                                       | 145,461              | 1,911,915                               | 525,285  | 70,421                                  | 349,143                       | 555,026                          | 17,837                                      |
| \$1 under \$1,000.....                         | 46,199                                 | 23,031                                  | 2,509  | 3,244                                   | 331                           | 367   | 604  | 31,665               | 17,231                                  | 1,196  | 770                                     | 63                            | 10,442                           | 138   |
| \$1,000 under \$2,500.....                     | 35,190                                 | 55,024                                  | 5,359  | 4,389                                   | 1,881                         | 21,309  | 439  | 29,685               | 46,798                                  | 3,450  | 1,694                                   | 1,360                         | 28,100                           | 184   |
| \$2,500 under \$5,000.....                     | 27,135                                 | 92,425                                  | 8,685  | 5,425                                   | 2,295                         | 41,322  | 216  | 24,152               | 85,257                                  | 5,128  | 4,287                                   | 2,778                         | 47,865                           | 216   |
| \$5,000 under \$10,000.....                    | 23,057                                 | 174,283                                 | 17,827   | 12,299                                  | 6,619                         | 79,648  | 2,793  | 21,195               | 161,371                                 | 14,766   | 7,976                                   | 4,006                         | 88,261                           | 2,693                                       |
| \$10,000 under \$25,000.....                   | 22,308                                 | 344,535                                 | 58,511   | 24,738                                  | 43,697                        | 124,140   | 2,144  | 20,862               | 322,922                                 | 54,110   | 12,258                                  | 36,140                        | 130,285                          | 2,062                                       |
| \$25,000 under \$50,000.....                   | 11,114                                 | 398,523                                 | 106,075  | 22,373                                  | 79,919                        | 89,266  | 3,533  | 9,962                | 359,599                                 | 93,341   | 17,010                                  | 64,635                        | 95,565                           | 3,173                                       |
| \$50,000 under \$100,000.....                  | 5,248                                  | 363,662                                 | 111,445  | 15,311                                  | 71,259                        | 80,201  | 3,233  | 5,084                | 324,381                                 | 108,091  | 11,473                                  | 70,594                        | 81,716                           | 3,229                                       |
| \$100,000 under \$200,000.....                 | 2,190                                  | 301,973                                 | 111,400  | 9,003                                   | 83,691                        | 47,090  | 4,015  | 2,129                | 293,318                                 | 105,297  | 8,086                                   | 82,656                        | 47,951                           | 3,953                                       |
| \$200,000 under \$500,000.....                 | 671                                    | 189,136                                 | 84,706   | 5,803                                   | 79,610                        | 16,796  | 1,792  | 620                  | 171,674                                 | 83,999   | 5,383                                   | 66,761                        | 17,843                           | 1,792                                       |
| \$500,000 or more.....                         | 158                                    | 131,342                                 | 70,422   | 7,777                                   | 27,448                        | 6,339   | 438  | 107                  | 99,364                                  | 55,907   | 1,514                                   | 20,150                        | 6,998                            | 397   |
| Receipts not reported.....                     | 4,068                                  | -                                       | 873  | 1,235                                   | 1,007                         | 18,564  | 86   | -                    | -                                       | -  | -                                       | -                             | -                                | -   |
| Automobile Parking, Repair, and Other Services |  |   |  |   |                               |   |  |                      |   |  |   |                               |                                  |   |
| Total.....                                     | 148,621                                | 3,132,921                               | 1,573,117  | 122,027                                 | 570,332                       | 468,513   | 142,511                                      | 120,404              | 2,896,904                               | 1,437,399  | 96,225                                  | 516,157                       | 510,446                          | 123,445                                     |
| \$1 under \$1,000.....                         | 12,458                                 | 5,767                                   | 1,918  | 3,206                                   | 39                            | 1,007   | 1,764  | 3,824                | 27,033                                  | 295  | 126                                     | 451                           | 971                              | 74  |
| \$1,000 under \$2,500.....                     | 21,717                                 | 38,356                                  | 11,971   | 5,169                                   | 1,477                         | 24,200  | 829  | 15,160               | 27,033                                  | 6,000  | 2,259                                   | 1,360                         | 11,594                           | 138   |
| \$2,500 under \$5,000.....                     | 15,709                                 | 76,533                                  | 21,059   | 4,261                                   | 2,778                         | 44,744  | 2,848  | 18,494               | 64,744                                  | 15,788   | 2,174                                   | 1,063                         | 28,891                           | 1,855                                       |
| \$5,000 under \$10,000.....                    | 22,446                                 | 164,006                                 | 46,611   | 10,364                                  | 11,030                        | 38,026  | 6,066  | 18,977               | 139,248                                 | 53,384   | 6,170                                   | 4,618                         | 45,993                           | 4,491                                       |
| \$10,000 under \$25,000.....                   | 34,399                                 | 563,778                                 | 241,213  | 28,475                                  | 53,131                        | 131,446   | 18,776                                       | 32,495               | 531,130                                 | 220,488  | 27,001                                  | 45,627                        | 135,338                          | 15,338                                      |
| \$25,000 under \$50,000.....                   | 20,704                                 | 752,269                                 | 370,906  | 28,913                                  | 132,053                       | 113,483   | 37,327                                       | 18,725               | 679,928                                 | 326,524  | 22,120                                  | 118,048                       | 122,957                          | 31,860                                      |
| \$50,000 under \$100,000.....                  | 10,689                                 | 738,008                                 | 397,110  | 20,239                                  | 177,999                       | 86,844  | 30,264                                       | 10,126               | 702,076                                 | 378,656  | 17,697                                  | 170,399                       | 89,087                           | 28,087                                      |
| \$100,000 under \$200,000.....                 | 3,781                                  | 507,148                                 | 297,454  | 13,414                                  | 130,566                       | 52,145  | 21,446                                       | 3,509                | 466,100                                 | 272,315  | 11,218                                  | 115,955                       | 53,092                           | 20,522                                      |
| \$200,000 under \$500,000.....                 | 916                                    | 252,135                                 | 141,412  | 6,816                                   | 56,006                        | 23,386  | 19,783                                       | 914                  | 231,649                                 | 141,159  | 6,774                                   | 55,781                        | 23,441                           | 19,766                                      |
| \$500,000 or more.....                         | 52                                     | 34,321                                  | 23,280   | 712                                     | 5,162                         | 1,688   | 50   | 50                   | 32,709                                  | 22,790   | 686                                     | 4,415                         | 1,709                            | 1,452                                       |
| Receipts not reported.....                     | (*)                                    | -                                       | (*)  | (*)                                     | (*)                           | (*)   | (*)  | -                    | -                                       | -  | -                                       | -                             | -                                | -   |

Footnotes at end of table.

Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts                   | Businesses with and without net profit |                                      |   |                                 |                            |                                      |   | Businesses with net profit |                                      |   |                                 |                            |                               |   |
|--|--|--------------------------------------|---|---------------------------------|----------------------------|--------------------------------------|---|----------------------------|--------------------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|  | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses       | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
| (1)  | (2)                                    | (3)                                  | (4)   | (5)                             | (6)                        | (7)                                  | (8)                                       | (9)                        | (10)                                 | (11)  | (12)                            | (13)                       | (14)                          |   |
| SERVICES—Continued                                       |  |                                      |   |                                 |                            |                                      |   |                            |                                      |   |                                 |                            |                               |   |
| Automobile parking, repair, and Other Services—Continued |  |                                      |   |                                 |                            |                                      |   |                            |                                      |   |                                 |                            |                               |   |
| Automobile repair shops                                  |  |                                      |   |                                 |                            |                                      |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....   | 117,374                                | 2,688,004                            | 1,506,806                                       | 71,290                          | 498,322                    | 406,253                              | 127,374                                   | 98,534                     | 2,511,292                            | 1,380,927                                       | 63,191                          | 458,939                    | 426,782                       | 108,565                                   |
| \$1 under \$1,000.....                                   | 8,762                                  | 3,904                                | 1,856   | 1,226                           | 11                         | 1,344                                | 1,764                                     | 3,432                      | 1,938                                | 295   | 112                             | —                          | 951                           | —   |
| \$1,000 under \$2,500.....                               | 15,401                                 | 27,276                               | 10,937  | 3,074                           | 64                         | 4,523                                | 829                                       | 10,981                     | 19,373                               | 5,829   | 1,393                           | 427                        | 8,028                         | 74  |
| \$2,500 under \$5,000.....                               | 14,465                                 | 56,663                               | 19,556  | 1,854                           | 2,450                      | 15,490                               | 2,831                                     | 12,802                     | 50,475                               | 15,666  | 1,370                           | 865                        | 21,990                        | 1,855                                     |
| \$5,000 under \$10,000.....                              | 17,701                                 | 131,368                              | 63,868  | 5,053                           | 7,434                      | 30,090                               | 5,890                                     | 15,209                     | 113,003                              | 30,991  | 4,319                           | 2,404                      | 34,308                        | 4,339                                     |
| \$10,000 under \$25,000.....                             | 27,751                                 | 461,702                              | 226,719   | 15,268                          | 49,784                     | 103,022                              | 14,098                                    | 25,966                     | 400,927                              | 206,294   | 14,253                          | 42,517                     | 106,973                       | 10,660                                    |
| \$25,000 under \$50,000.....                             | 18,180                                 | 664,504                              | 363,531   | 17,087                          | 119,435                    | 107,429                              | 37,175                                    | 16,765                     | 610,856                              | 323,544   | 15,597                          | 109,402                    | 109,207                       | 31,723                                    |
| \$50,000 under \$100,000.....                            | 9,946                                  | 689,229                              | 386,638   | 16,068                          | 162,354                    | 81,741                               | 30,482                                    | 9,563                      | 663,784                              | 370,068   | 15,368                          | 157,805                    | 82,407                        | 27,995                                    |
| \$100,000 under \$200,000.....                           | 3,315                                  | 442,410                              | 283,763   | 8,086                           | 112,690                    | 45,348                               | 20,324                                    | 3,103                      | 411,829                              | 259,039   | 7,424                           | 102,940                    | 46,106                        | 19,400                                    |
| \$200,000 under \$500,000.....                           | 679                                    | 184,837                              | 129,349   | 3,313                           | 39,760                     | 17,941                               | 11,092                                    | 678                        | 184,608                              | 129,216   | 3,300                           | 39,627                     | 17,997                        | 11,081                                    |
| \$500,000 or more.....                                   | 37                                     | 26,111                               | 20,475  | 121                             | 3,699                      | 1,834                                | 1,513                                     | 35                         | 24,499                               | 19,985  | 95                              | 2,952                      | 1,438                         | —   |
| Receipts not reported.....                               | (*)                                    | —                                    | (*)   | (*)                             | (*)                        | (*)                                  | (*)                                       | —                          | —                                    | —   | —                               | —                          | —                             | —   |
| General automobile repair shops                          |  |                                      |   |                                 |                            |                                      |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....   | 76,406                                 | 1,711,344                            | 982,063   | 46,998                          | 287,424                    | 247,133                              | 96,235                                    | 63,879                     | 1,591,845                            | 896,014   | 41,552                          | 262,813                    | 261,902                       | 81,593                                    |
| \$1 under \$1,000.....                                   | 6,325                                  | 2,821                                | 942   | 1,152                           | 9                          | 1,276                                | 804                                       | 2,426                      | 1,526                                | 272   | 51                              | 129                        | 727                           | —   |
| \$1,000 under \$2,500.....                               | 10,194                                 | 17,837                               | 6,473   | 1,944                           | 204                        | 12,518                               | 1,754                                     | 7,958                      | 14,040                               | 4,491   | 1,110                           | 170                        | 5,449                         | 74  |
| \$2,500 under \$5,000.....                               | 9,495                                  | 37,658                               | 12,914  | 3,163                           | 1,259                      | 14,243                               | 5,409                                     | 10,981                     | 33,113                               | 9,726   | 863                             | 1,948                      | 14,703                        | 1,754                                     |
| \$5,000 under \$10,000.....                              | 11,677                                 | 84,498                               | 42,813  | 7,763                           | 6,679                      | 24,243                               | 5,409                                     | 15,409                     | 69,601                               | 31,796  | 3,236                           | 1,948                      | 18,372                        | 3,858                                     |
| \$10,000 under \$25,000.....                             | 17,721                                 | 293,567                              | 140,819   | 9,616                           | 28,569                     | 68,661                               | 9,929                                     | 16,440                     | 273,029                              | 127,456   | 8,823                           | 24,600                     | 70,131                        | 6,550                                     |
| \$25,000 under \$50,000.....                             | 12,200                                 | 448,869                              | 253,678   | 11,593                          | 76,525                     | 67,257                               | 28,660                                    | 11,287                     | 411,971                              | 224,463   | 10,987                          | 70,769                     | 68,253                        | 24,878                                    |
| \$50,000 under \$100,000.....                            | 5,936                                  | 417,951                              | 247,290   | 10,293                          | 85,655                     | 46,305                               | 5,640                                     | 397,583                    | 397,583                              | 233,251   | 9,696                           | 82,352                     | 46,731                        | 19,171                                    |
| \$100,000 under \$200,000.....                           | 1,820                                  | 236,854                              | 133,576   | 4,348                           | 55,511                     | 21,533                               | 1,715                                     | 1,715                      | 221,534                              | 141,625   | 3,875                           | 50,982                     | 22,216                        | 14,539                                    |
| \$200,000 under \$500,000.....                           | 539                                    | 146,779                              | 104,487   | 2,833                           | 29,132                     | 14,496                               | 9,505                                     | 538                        | 146,550                              | 104,354   | 2,820                           | 28,999                     | 14,512                        | 9,494                                     |
| \$500,000 or more.....                                   | 35                                     | 24,510                               | 19,071  | 117                             | 3,611                      | 787                                  | 1,350                                     | 33                         | 22,898                               | 18,581  | 91                              | 2,864                      | 808                           | 1,275                                     |
| Receipts not reported.....                               | (*)                                    | —                                    | (*)   | (*)                             | (*)                        | (*)                                  | (*)                                       | —                          | —                                    | —   | —                               | —                          | —                             | —   |
| Other automobile repair                                  |  |                                      |   |                                 |                            |                                      |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....   | 40,968                                 | 976,660                              | 524,743   | 24,332                          | 210,898                    | 159,120                              | 31,139                                    | 34,655                     | 919,447                              | 484,913   | 21,639                          | 196,126                    | 164,880                       | 26,972                                    |
| \$1 under \$1,000.....                                   | 2,437                                  | 1,083                                | 914   | 74                              | 2                          | 1,668                                | 960                                       | 4,029                      | 5,745                                | 1,361   | 344                             | 298                        | 2,803                         | —   |
| \$1,000 under \$2,500.....                               | 5,207                                  | 9,439                                | 4,464   | 1,130                           | 480                        | 353                                  | 1,077                                     | 4,559                      | 17,362                               | 5,941   | 507                             | 695                        | 7,287                         | 101                                       |
| \$2,500 under \$5,000.....                               | 4,970                                  | 19,005                               | 6,642   | 1,591                           | 929                        | 6,972                                | 1,077                                     | 5,610                      | 43,402                               | 19,135  | 1,083                           | 456                        | 15,936                        | 481                                       |
| \$5,000 under \$10,000.....                              | 6,024                                  | 46,870                               | 21,055  | 1,290                           | 755                        | 15,847                               | 4,881                                     | 5,526                      | 157,898                              | 78,538  | 5,430                           | 17,917                     | 34,842                        | 4,110                                     |
| \$10,000 under \$25,000.....                             | 10,030                                 | 168,135                              | 85,900  | 5,652                           | 21,215                     | 34,361                               | 4,169                                     | 5,526                      | 197,898                              | 99,081  | 4,570                           | 38,633                     | 40,954                        | 6,845                                     |
| \$25,000 under \$50,000.....                             | 5,980                                  | 215,635                              | 109,853   | 5,494                           | 42,910                     | 39,902                               | 8,515                                     | 5,478                      | 198,885                              | 99,081  | 4,570                           | 38,633                     | 40,954                        | 6,845                                     |
| \$50,000 under \$100,000.....                            | 4,010                                  | 271,278                              | 139,348   | 5,775                           | 76,699                     | 35,436                               | 9,140                                     | 1,388                      | 266,201                              | 136,817   | 5,672                           | 75,453                     | 35,676                        | 8,824                                     |
| \$100,000 under \$200,000.....                           | 1,495                                  | 205,256                              | 130,187   | 3,738                           | 57,179                     | 23,815                               | 5,047                                     | 1,388                      | 190,295                              | 117,414   | 3,549                           | 51,958                     | 23,890                        | 9,494                                     |
| \$200,000 under \$500,000.....                           | 142                                    | 39,659                               | 26,266  | 484                             | 10,716                     | 3,492                                | 1,750                                     | 142                        | 39,659                               | 26,266  | 484                             | 10,716                     | 3,492                         | 1,750                                     |
| \$500,000 or more.....                                   | (*)                                    | —                                    | (*)   | (*)                             | (*)                        | (*)                                  | (*)                                       | —                          | —                                    | —   | —                               | —                          | —                             | —   |
| Receipts not reported.....                               | (*)                                    | —                                    | (*)   | (*)                             | (*)                        | (*)                                  | (*)                                       | —                          | —                                    | —   | —                               | —                          | —                             | —   |
| Automobile parking and other services                    |  |                                      |   |                                 |                            |                                      |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....   | 31,247                                 | 444,917                              | 66,311  | 50,737                          | 72,010                     | 62,260                               | 15,137                                    | 21,870                     | 385,612                              | 56,472  | 33,034                          | 57,218                     | 83,664                        | 14,880                                    |
| \$1 under \$1,000.....                                   | 3,696                                  | 1,863                                | 62  | 1,980                           | 28                         | 1,363                                | —   | 4,571                      | 8,009                                | 171   | 880                             | 24                         | 3,586                         | —   |
| \$1,000 under \$2,500.....                               | 6,316                                  | 11,080                               | 1,024   | 2,095                           | 793                        | 2,151                                | 117                                       | 3,822                      | 14,269                               | 122   | 804                             | 198                        | 6,101                         | —   |
| \$2,500 under \$5,000.....                               | 5,244                                  | 19,870                               | 1,503   | 2,407                           | 320                        | 4,710                                | 176                                       | 3,768                      | 26,245                               | 2,393   | 1,851                           | 2,214                      | 11,601                        | 152                                       |
| \$5,000 under \$10,000.....                              | 4,745                                  | 33,238                               | 2,743   | 5,311                           | 3,596                      | 7,936                                | 4,678                                     | 6,529                      | 100,203                              | 14,194  | 12,748                          | 2,910                      | 28,622                        | 4,678                                     |
| \$10,000 under \$25,000.....                             | 6,648                                  | 102,076                              | 14,494  | 13,207                          | 3,347                      | 28,424                               | 4,678                                     | 1,960                      | 69,072                               | 6,563   | 6,563                           | 8,646                      | 13,750                        | 1,372                                     |
| \$25,000 under \$50,000.....                             | 2,524                                  | 87,765                               | 7,375   | 11,826                          | 12,618                     | 6,054                                | 152                                       | 3,292                      | 38,292                               | 2,980   | 2,980                           | 12,594                     | 6,680                         | 92  |
| \$50,000 under \$100,000.....                            | 743                                    | 48,779                               | 10,472  | 4,171                           | 15,645                     | 510                                  | 52  | 406                        | 38,292                               | 8,588   | 8,588                           | 12,594                     | 6,680                         | 92  |
| \$100,000 under \$200,000.....                           | 466                                    | 64,738                               | 13,691  | 17,876                          | 17,876                     | 6,797                                | 1,122                                     | 236                        | 54,271                               | 13,276  | 3,794                           | 13,015                     | 6,986                         | 1,122                                     |
| \$200,000 under \$500,000.....                           | 237                                    | 67,298                               | 12,063  | 3,503                           | 16,246                     | 5,445                                | 8,691                                     | 15                         | 67,041                               | 11,943  | 5,474                           | 16,154                     | 5,484                         | 8,685                                     |
| \$500,000 or more.....                                   | 15                                     | 8,210                                | 2,805   | 591                             | 1,463                      | 854                                  | 14  | —                          | 8,210                                | 2,805   | 591                             | 1,463                      | 854                           | 14  |
| Receipts not reported.....                               | (*)                                    | —                                    | (*)   | (*)                             | (*)                        | (*)                                  | (*)                                       | —                          | —                                    | —   | —                               | —                          | —                             | —   |

Footnotes at end of table.



Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Cont.

| Industry and size of business receipts                       | Businesses with and without net profit |                                      |   |                                 |                            |   |   | Businesses with net profit |                                      |   |                                 |                            |                               |   |
|--|--|--------------------------------------|---|---------------------------------|----------------------------|---|---|----------------------------|--------------------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|  | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less losses) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses       | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|  | (1)                                    | (2)                                  | (3)   | (4)                             | (5)                        | (6)   | (7)                                       | (8)                        | (9)                                  | (10)  | (11)                            | (12)                       | (13)                          | (14)                                      |
| <b>SERVICES—Continued</b>                                    |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Repair Services, Except Automobile                           |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....   | 188,198                                | 1,939,734                            | 840,102   | 75,820                          | 272,902                    | 469,341                                     | 115,337                                   | 149,538                    | 1,792,759                            | 748,313   | 63,845                          | 240,459                    | 492,404                       | 97,015                                    |
| \$1 under \$1,000.....                                       | 38,798                                 | 19,203                               | 6,369   | 3,339                           | 154                        | 1,606                                       | 3,194                                     | 21,747                     | 12,906                               | 2,640   | 539                             | 53                         | 5,257                         | 864                                       |
| \$1,000 under \$2,500.....                                   | 38,597                                 | 62,150                               | 16,806  | 5,236                           | 1,129                      | 16,748                                      | 6,956                                     | 29,449                     | 48,750                               | 11,715  | 2,666                           | 642                        | 22,219                        | 2,892                                     |
| \$2,500 under \$5,000.....                                   | 27,370                                 | 100,360                              | 37,089  | 6,828                           | 2,803                      | 23,864                                      | 8,732                                     | 22,169                     | 81,327                               | 25,839  | 4,845                           | 1,042                      | 28,288                        | 7,100                                     |
| \$5,000 under \$10,000.....                                  | 28,642                                 | 203,291                              | 64,875  | 9,652                           | 7,383                      | 79,030                                      | 13,826                                    | 25,632                     | 183,716                              | 51,616  | 8,951                           | 3,676                      | 77,350                        | 9,379                                     |
| \$10,000 under \$25,000.....                                 | 34,852                                 | 539,602                              | 191,417   | 21,906                          | 39,342                     | 187,807                                     | 19,512                                    | 33,133                     | 513,199                              | 174,179   | 20,431                          | 33,968                     | 189,610                       | 18,308                                    |
| \$25,000 under \$50,000.....                                 | 10,949                                 | 371,273                              | 173,059   | 10,796                          | 65,823                     | 81,628                                      | 19,238                                    | 10,614                     | 361,991                              | 166,397   | 10,591                          | 64,313                     | 82,834                        | 18,437                                    |
| \$50,000 under \$100,000.....                                | 5,532                                  | 371,538                              | 181,538   | 10,605                          | 91,473                     | 53,950                                      | 27,510                                    | 10,614                     | 341,646                              | 164,787   | 9,535                           | 77,565                     | 56,153                        | 25,881                                    |
| \$100,000 under \$200,000.....                               | 1,546                                  | 208,516                              | 126,356   | 5,534                           | 49,461                     | 26,486                                      | 12,219                                    | 1,494                      | 201,468                              | 121,219   | 5,303                           | 46,509                     | 26,766                        | 11,972                                    |
| \$200,000 under \$500,000.....                               | 226                                    | 63,989                               | 42,426  | 1,835                           | 15,319                     | 6,518                                       | 3,773                                     | 180                        | 48,756                               | 29,921  | 1,526                           | 12,791                     | 6,927                         | 2,382                                     |
| \$500,000 or more.....                                       | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)   | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....                                   | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)   | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| Amusement and Recreation Services, Including Motion Pictures |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....   | 157,693                                | 1,718,815                            | 396,882   | 136,713                         | 258,162                    | 195,930                                     | 39,376                                    | 102,022                    | 1,401,962                            | 322,903   | 77,663                          | 182,071                    | 372,408                       | 27,118                                    |
| \$1 under \$1,000.....                                       | 35,169                                 | 14,997                               | 2,569   | 7,113                           | 1,525                      | 123,010                                     | 365                                       | 13,029                     | 7,030                                | 465   | 882                             | 134                        | 3,638                         | -   |
| \$1,000 under \$2,500.....                                   | 31,525                                 | 50,989                               | 5,748   | 6,309                           | 2,541                      | 245   | 1,064                                     | 21,891                     | 36,062                               | 2,569   | 1,205                           | 18,347                     | 1,205                         | 59  |
| \$2,500 under \$5,000.....                                   | 24,172                                 | 86,665                               | 10,989  | 9,235                           | 7,466                      | 6,085                                       | 1,398                                     | 17,825                     | 63,498                               | 1,132   | 4,750                           | 2,620                      | 25,619                        | 1   |
| \$5,000 under \$10,000.....                                  | 23,712                                 | 152,031                              | 21,965  | 13,237                          | 15,918                     | 21,708                                      | 441                                       | 15,522                     | 103,954                              | 12,594  | 6,402                           | 7,334                      | 38,820                        | 308                                       |
| \$10,000 under \$25,000.....                                 | 10,032                                 | 359,072                              | 68,020  | 22,819                          | 40,716                     | 69,497                                      | 6,028                                     | 20,738                     | 313,249                              | 14,311  | 34,446                          | 95,810                     | 4,200                         | -   |
| \$25,000 under \$50,000.....                                 | 3,615                                  | 351,453                              | 98,686  | 24,741                          | 55,553                     | 48,998                                      | 9,114                                     | 8,143                      | 387,035                              | 78,363  | 17,386                          | 33,765                     | 67,307                        | 8,971                                     |
| \$50,000 under \$100,000.....                                | 1,600                                  | 209,386                              | 36,125  | 17,486                          | 42,184                     | 33,646                                      | 3,650                                     | 1,050                      | 209,386                              | 60,750  | 11,889                          | 26,671                     | 48,465                        | 4,315                                     |
| \$100,000 under \$200,000.....                               | 574                                    | 163,030                              | 20,122  | 16,518                          | 36,137                     | 26,550                                      | 3,403                                     | 1,422                      | 166,938                              | 42,482  | 11,176                          | 26,671                     | 36,957                        | 3,911                                     |
| \$200,000 under \$500,000.....                               | 82                                     | 80,912                               | 47,062  | 11,793                          | 39,634                     | 19,146                                      | 4,281                                     | 368                        | 147,347                              | 44,921  | 7,027                           | 35,241                     | 27,081                        | 3,311                                     |
| \$500,000 or more.....                                       | 5,754                                  | -                                    | 386   | 2,862                           | 1,191                      | 5,716                                       | 308                                       | 66                         | 68,560                               | 25,240  | 2,083                           | 11,904                     | 9,717                         | 302                                       |
| Receipts not reported.....                                   | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)   | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| Theatrical producers, bands, orchestras, and entertainers    |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....   | 54,984                                 | 369,135                              | 36,263  | 14,458                          | 65,785                     | 103,009                                     | 349                                       | 43,908                     | 325,760                              | 33,218  | 10,316                          | 50,110                     | 122,180                       | 298                                       |
| \$1 under \$1,000.....                                       | 14,263                                 | 6,963                                | 481   | 1,471                           | 263                        | 1,304                                       | -   | 9,107                      | 4,780                                | 177   | 717                             | 131                        | 2,653                         | -   |
| \$1,000 under \$2,500.....                                   | 15,497                                 | 25,608                               | 1,347   | 2,291                           | 1,402                      | 8,670                                       | 43  | 13,124                     | 22,045                               | 1,232   | 1,008                           | 938                        | 11,601                        | -   |
| \$2,500 under \$5,000.....                                   | 8,908                                  | 31,750                               | 565   | 2,812                           | 1,844                      | 10,933                                      | 8   | 8,168                      | 29,127                               | 16  | 2,280                           | 1,337                      | 13,285                        | -   |
| \$5,000 under \$10,000.....                                  | 6,696                                  | 44,310                               | 3,738   | 2,355                           | 5,911                      | 13,105                                      | 42  | 5,737                      | 36,370                               | 3,738   | 1,622                           | 3,467                      | 16,779                        | -   |
| \$10,000 under \$25,000.....                                 | 5,542                                  | 81,009                               | 12,536  | 1,926                           | 12,609                     | 26,382                                      | 42  | 5,451                      | 79,575                               | 12,536  | 1,805                           | 12,277                     | 27,333                        | 42  |
| \$25,000 under \$50,000.....                                 | 1,878                                  | 59,894                               | 6,845   | 1,836                           | 11,002                     | 16,408                                      | 179                                       | 1,522                      | 49,448                               | 5,085   | 1,495                           | 5,731                      | 17,955                        | 179                                       |
| \$50,000 under \$100,000.....                                | 613                                    | 41,652                               | 2,202   | 1,668                           | 11,323                     | 8,258                                       | 77  | 445                        | 29,699                               | 4,199   | 567                             | 5,430                      | 9,990                         | 77  |
| \$100,000 under \$200,000.....                               | 218                                    | 27,221                               | 2,284   | 488                             | 4,788                      | 8,330                                       | 44  | 213                        | 26,598                               | 2,242   | 472                             | 4,631                      | 9,157                         | -   |
| \$200,000 under \$500,000.....                               | 126                                    | 36,064                               | 1,259   | 342                             | 14,134                     | 9,656                                       | -   | 123                        | 35,688                               | 988   | 323                             | 14,413                     | 10,083                        | -   |
| \$500,000 or more.....                                       | 21                                     | 14,234                               | 3,035   | 96                              | 2,229                      | 3,411                                       | -   | 18                         | 12,429                               | 3,035   | 47                              | 1,755                      | 4,044                         | -   |
| Receipts not reported.....                                   | (*)                                    | -                                    | (*)   | (*)                             | (*)                        | (*)   | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |
| Other amusement and recreation services                      |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....   | 102,709                                | 1,349,680                            | 360,619   | 122,255                         | 192,377                    | 92,921                                      | 39,027                                    | 58,114                     | 1,076,202                            | 289,685   | 67,347                          | 131,961                    | 250,228                       | 26,820                                    |
| \$1 under \$1,000.....                                       | 20,906                                 | 8,034                                | 2,088   | 5,642                           | 1,262                      | 121,706                                     | 365                                       | 3,922                      | 2,250                                | 288   | 165                             | 3                          | 985                           | -   |
| \$1,000 under \$2,500.....                                   | 16,028                                 | 25,381                               | 4,401   | 4,018                           | 1,139                      | 18,425                                      | 1,021                                     | 8,767                      | 14,017                               | 1,337   | 2,470                           | 267                        | 6,946                         | 59  |
| \$2,500 under \$5,000.....                                   | 15,264                                 | 54,915                               | 10,424  | 6,423                           | 5,622                      | 1,390                                       | 1,390                                     | 9,657                      | 34,371                               | 1,116   | 2,470                           | 1,283                      | 12,334                        | 1   |
| \$5,000 under \$10,000.....                                  | 14,762                                 | 107,721                              | 18,227  | 10,882                          | 10,007                     | 8,603                                       | 441                                       | 9,785                      | 67,584                               | 8,856   | 3,867                           | 3,867                      | 22,641                        | 308                                       |
| \$10,000 under \$25,000.....                                 | 18,170                                 | 263,063                              | 55,484  | 20,893                          | 28,107                     | 43,115                                      | 15,287                                    | 15,287                     | 237,587                              | 12,506  | 22,669                          | 22,669                     | 68,577                        | 4,158                                     |
| \$25,000 under \$50,000.....                                 | 8,154                                  | 291,559                              | 91,841  | 22,905                          | 44,551                     | 32,590                                      | 8,935                                     | 6,621                      | 237,587                              | 73,278  | 15,891                          | 28,034                     | 49,352                        | 8,792                                     |
| \$50,000 under \$100,000.....                                | 3,002                                  | 208,428                              | 60,923  | 16,818                          | 30,861                     | 25,388                                      | 11,964                                    | 2,585                      | 179,500                              | 56,251  | 11,742                          | 22,841                     | 38,473                        | 4,838                                     |
| \$100,000 under \$200,000.....                               | 1,382                                  | 182,365                              | 47,838  | 16,433                          | 31,349                     | 17,700                                      | 5,403                                     | 1,039                      | 139,500                              | 40,100  | 10,604                          | 22,287                     | 27,510                        | 5,051                                     |
| \$200,000 under \$500,000.....                               | 61                                     | 126,536                              | 45,833  | 11,451                          | 25,440                     | 9,490                                       | 3,614                                     | 403                        | 111,658                              | 43,963  | 6,704                           | 21,061                     | 17,737                        | 3,311                                     |
| \$500,000 or more.....                                       | 61                                     | 66,678                               | 23,175  | 4,104                           | 12,848                     | 2,305                                       | 308                                       | 48                         | 55,931                               | 22,165  | 2,036                           | 10,149                     | 5,673                         | 302                                       |
| Receipts not reported.....                                   | 4,532                                  | -                                    | 385   | 2,686                           | 1,191                      | 1,191                                       | -   | -                          | -                                    | -   | -                               | -                          | -                             | -   |

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts | Businesses with and without net profit |   |  |   |                               |   |   | Businesses with net profit |   |  |   |                               |                                  |   |
|--|--|---|--|---|-------------------------------|---|---|----------------------------|---|--|---|-------------------------------|----------------------------------|---|
|  | (1)                                    | (2)                                     | (3)  | (4)                                     | (5)                           | (6)   | (7)   | (8)                        | (9)                                     | (10)   | (11)                                    | (12)                          | (13)                             | (14)  |
|  | Number of businesses                   | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) | Inventory,<br>end-of-<br>year<br>(Thousand dollars) | Number of businesses       | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(Thousand dollars) | Inventory,<br>end-of-<br>year<br>(Thousand dollars) |
| <b>SERVICES—Continued</b>              |  |   |  |   |                               |   |   |                            |   |  |   |                               |                                  |   |
| Medical and Health Services            |  |   |  |   |                               |   |   |                            |   |  |   |                               |                                  |   |
| Total.....                             | 410,294                                | 13,060,543                              | 869,423  | 380,294                                 | 1,715,992                     | 7,172,225                                       | 13,589  | 383,192                    | 12,849,389                              | 832,547  | 359,730                                 | 1,637,020                     | 7,209,025                        | 13,243  |
| \$1 under \$1,000.....                 | 22,181                                 | 10,937                                  | 1,054  | 1,360                                   | 845                           | 12,037  | 17  | 15,582                     | 8,183                                   | 69   | 90                                      | 4                             | 5,836                            | -   |
| \$1,000 under \$2,500.....             | 41,459                                 | 71,577                                  | 2,984  | 2,984                                   | 2,439                         | 43,739  | 144   | 36,427                     | 63,428                                  | 1,178  | 1,215                                   | 163                           | 48,541                           | 90  |
| \$2,500 under \$5,000.....             | 42,639                                 | 159,966                                 | 6,349  | 8,084                                   | 2,149                         | 246,906   | 164   | 39,055                     | 142,767                                 | 5,159  | 3,688                                   | 1,209                         | 100,306                          | 30  |
| \$5,000 under \$10,000.....            | 55,934                                 | 401,982                                 | 15,366   | 14,071                                  | 8,443                         | 246,906   | 184   | 54,020                     | 142,767                                 | 12,433   | 12,433                                  | 6,222                         | 248,702                          | 184   |
| \$10,000 under \$25,000.....           | 64,272                                 | 1,092,106                               | 90,886   | 42,141                                  | 79,894                        | 586,310   | 4,442   | 62,096                     | 1,060,342                               | 81,244   | 71,965                                  | 71,965                        | 590,018                          | 4,392   |
| \$25,000 under \$50,000.....           | 86,775                                 | 3,214,053                               | 228,552  | 101,030                                 | 357,323                       | 1,806,701                                       | 3,791   | 85,971                     | 3,183,081                               | 225,902  | 99,646                                  | 340,535                       | 1,808,340                        | 3,791   |
| \$50,000 under \$100,000.....          | 76,927                                 | 5,243,027                               | 316,116  | 138,366                                 | 685,806                       | 3,016,245                                       | 2,784   | 16,443                     | 5,213,339                               | 308,241  | 136,366                                 | 673,752                       | 3,018,542                        | 2,784   |
| \$100,000 under \$200,000.....         | 16,671                                 | 2,160,045                               | 134,060  | 51,200                                  | 356,011                       | 1,171,974                                       | 1,784   | 16,573                     | 2,143,152                               | 132,255  | 50,688                                  | 346,750                       | 1,172,656                        | 1,711   |
| \$200,000 under \$500,000.....         | 1,994                                  | 535,386                                 | 50,864   | 14,513                                  | 147,532                       | 187,967   | 786   | 1,820                      | 489,433                                 | 42,918   | 10,578                                  | 127,210                       | 189,918                          | 771   |
| \$500,000 or more.....                 | 191                                    | 175,869                                 | 24,145   | 3,250                                   | 76,805                        | 25,541  | 93  | 170                        | 157,031                                 | 21,091   | 2,473                                   | 68,812                        | 26,254                           | 90  |
| Receipts not reported.....             | (*)                                    | -                                       | (*)  | (*)                                     | (*)                           | (*)   | -   | -                          | -                                       | -  | -                                       | -                             | -                                | -   |
| Offices of physicians and surgeons     |  |   |  |   |                               |   |   |                            |   |  |   |                               |                                  |   |
| Total.....                             | 194,799                                | 7,260,419                               | 217,752  | 195,410                                 | 837,315                       | 4,443,637                                       | 1,414   | 147,030                    | 7,232,758                               | 215,685  | 189,506                                 | 830,992                       | 4,460,465                        | 1,360   |
| \$1 under \$1,000.....                 | 4,302                                  | 2,418                                   | 191  | 697                                     | 531                           | 13,692  | 54  | 5,511                      | 8,168                                   | 135  | 492                                     | 24                            | 4,480                            | -   |
| \$1,000 under \$2,500.....             | 5,893                                  | 10,220                                  | 285  | 1,501                                   | 531                           | 9,630   | 54  | 5,517                      | 20,475                                  | 909  | 810                                     | 120                           | 11,838                           | -   |
| \$2,500 under \$5,000.....             | 6,713                                  | 24,961                                  | 1,163  | 1,893                                   | 467                           | 42,030  | 33  | 9,992                      | 80,607                                  | 2,466  | 3,259                                   | 2,737                         | 43,794                           | 33  |
| \$5,000 under \$10,000.....            | 10,480                                 | 83,930                                  | 3,026  | 3,804                                   | 3,287                         | 259,426   | 136   | 25,317                     | 437,620                                 | 15,571   | 17,408                                  | 28,398                        | 261,397                          | 136   |
| \$10,000 under \$25,000.....           | 25,913                                 | 446,886                                 | 16,054   | 18,731                                  | 30,814                        | 975,969   | 500   | 40,521                     | 1,229,669                               | 37,463   | 77,777                                  | 141,934                       | 976,260                          | 500   |
| \$25,000 under \$50,000.....           | 40,611                                 | 1,531,308                               | 37,475   | 47,862                                  | 142,711                       | 975,969   | 500   | 40,521                     | 1,229,669                               | 37,463   | 77,777                                  | 141,934                       | 976,260                          | 500   |
| \$50,000 under \$100,000.....          | 46,916                                 | 3,241,708                               | 74,859   | 78,869                                  | 358,060                       | 2,081,355                                       | 210   | 46,911                     | 3,241,307                               | 74,859   | 78,869                                  | 358,060                       | 2,081,355                        | 210   |
| \$100,000 under \$200,000.....         | 11,973                                 | 1,548,307                               | 66,289   | 34,195                                  | 213,980                       | 918,435   | 423   | 11,970                     | 1,547,762                               | 65,991   | 34,195                                  | 213,980                       | 918,435                          | 423   |
| \$200,000 under \$500,000.....         | 1,192                                  | 311,717                                 | 13,991   | 7,171                                   | 64,434                        | 144,020   | 58  | 1,182                      | 308,186                                 | 13,991   | 5,967                                   | 64,434                        | 144,020                          | 58  |
| \$500,000 or more.....                 | 79                                     | 58,964                                  | 4,389  | 473                                     | 22,323                        | 17,705  | -   | 79                         | 58,964                                  | 4,389  | 473                                     | 22,323                        | 17,705                           | -   |
| Receipts not reported.....             | (*)                                    | -                                       | (*)  | (*)                                     | (*)                           | (*)   | -   | -                          | -                                       | -  | -                                       | -                             | -                                | -   |
| Other medical and health services      |  |   |  |   |                               |   |   |                            |   |  |   |                               |                                  |   |
| Total.....                             | 255,495                                | 5,800,129                               | 651,671  | 184,884                                 | 878,677                       | 2,728,583                                       | 12,175  | 241,162                    | 5,616,631                               | 616,862  | 170,224                                 | 806,028                       | 2,748,360                        | 11,883  |
| \$1 under \$1,000.....                 | 17,879                                 | 8,519                                   | 863  | 663                                     | 314                           | 1,655   | 17  | 13,778                     | 6,895                                   | 51   | 71                                      | 143                           | 4,980                            | 90  |
| \$1,000 under \$2,500.....             | 25,566                                 | 35,357                                  | 1,110  | 1,483                                   | 442                           | 42,030  | 90  | 22,753                     | 56,848                                  | 1,061  | 712                                     | 143                           | 4,980                            | 90  |
| \$2,500 under \$5,000.....             | 25,926                                 | 131,005                                 | 4,716  | 6,391                                   | 1,682                         | 84,276  | 164   | 23,458                     | 122,292                                 | 2,024  | 2,873                                   | 1,082                         | 88,468                           | 30  |
| \$5,000 under \$10,000.....            | 42,424                                 | 217,652                                 | 12,340   | 10,267                                  | 5,176                         | 203,384   | 151   | 44,028                     | 303,026                                 | 12,024   | 8,904                                   | 3,882                         | 204,908                          | 131   |
| \$10,000 under \$25,000.....           | 38,359                                 | 645,220                                 | 74,832   | 28,410                                  | 49,080                        | 326,886   | 4,306   | 36,779                     | 622,722                                 | 65,673   | 25,145                                  | 43,367                        | 328,621                          | 4,236   |
| \$25,000 under \$50,000.....           | 46,154                                 | 1,682,745                               | 191,077  | 53,168                                  | 214,612                       | 830,732   | 3,291   | 45,420                     | 1,653,412                               | 188,439  | 51,869                                  | 198,599                       | 832,080                          | 3,291   |
| \$50,000 under \$100,000.....          | 30,011                                 | 2,001,319                               | 241,257  | 59,197                                  | 327,746                       | 935,090   | 2,574   | 29,537                     | 1,972,032                               | 233,479  | 57,509                                  | 316,172                       | 936,948                          | 2,574   |
| \$100,000 under \$200,000.....         | 4,698                                  | 611,738                                 | 67,771   | 17,005                                  | 142,031                       | 252,739   | 761   | 4,603                      | 595,390                                 | 66,256   | 16,495                                  | 133,308                       | 252,739                          | 688   |
| \$200,000 under \$500,000.....         | 802                                    | 223,669                                 | 36,873   | 7,342                                   | 83,098                        | 43,947  | 728   | 638                        | 181,247                                 | 28,927   | 4,611                                   | 62,776                        | 43,947                           | 713   |
| \$500,000 or more.....                 | 112                                    | 116,905                                 | 19,756   | 2,777                                   | 54,482                        | 7,836   | 93  | 91                         | 98,067                                  | 16,702   | 2,000                                   | 46,489                        | 8,549                            | 90  |
| Receipts not reported.....             | (*)                                    | -                                       | (*)  | (*)                                     | (*)                           | (*)   | -   | -                          | -                                       | -  | -                                       | -                             | -                                | -   |
| Legal Services                         |  |   |  |   |                               |   |   |                            |   |  |   |                               |                                  |   |
| Total.....                             | 125,497                                | 2,625,833                               | 92,486   | 64,968                                  | 309,459                       | 1,407,632                                       | 36  | 111,671                    | 2,573,839                               | 85,486   | 60,019                                  | 297,085                       | 1,430,331                        | 13  |
| \$1 under \$1,000.....                 | 11,508                                 | 4,931                                   | 498  | 1,154                                   | 273                           | 1,437   | 23  | 5,150                      | 2,423                                   | 89   | 40                                      | 1                             | 1,632                            | -   |
| \$1,000 under \$2,500.....             | 14,535                                 | 23,386                                  | 505  | 1,413                                   | 773                           | 7,780   | 10  | 12,536                     | 20,236                                  | 240  | 765                                     | 416                           | 10,318                           | 10  |
| \$2,500 under \$5,000.....             | 12,411                                 | 44,407                                  | 3,243  | 2,794                                   | 2,605                         | 16,730  | -   | 10,720                     | 38,272                                  | 2,926  | 3,675                                   | 1,961                         | 20,605                           | -   |
| \$5,000 under \$10,000.....            | 16,118                                 | 119,257                                 | 3,185  | 3,746                                   | 6,592                         | 62,429  | -   | 14,965                     | 110,629                                 | 3,157  | 3,777                                   | 4,746                         | 64,499                           | -   |
| \$10,000 under \$25,000.....           | 33,672                                 | 576,335                                 | 14,352   | 18,161                                  | 47,795                        | 332,620   | 3   | 32,876                     | 564,130                                 | 14,346   | 17,384                                  | 44,754                        | 336,462                          | 3   |
| \$25,000 under \$50,000.....           | 24,246                                 | 835,813                                 | 26,402   | 20,339                                  | 95,461                        | 477,727   | -   | 23,790                     | 819,976                                 | 20,587   | 19,846                                  | 91,250                        | 479,331                          | -   |
| \$50,000 under \$100,000.....          | 9,459                                  | 638,819                                 | 27,461   | 11,939                                  | 84,319                        | 347,965   | -   | 9,412                      | 635,417                                 | 27,388   | 11,802                                  | 83,086                        | 348,718                          | -   |
| \$100,000 under \$200,000.....         | 1,784                                  | 230,931                                 | 10,122   | 3,748                                   | 41,945                        | 115,107   | -   | 1,781                      | 230,511                                 | 10,122   | 3,740                                   | 41,701                        | 115,447                          | -   |
| \$200,000 under \$500,000.....         | 395                                    | 112,882                                 | 2,324  | 1,297                                   | 26,716                        | 45,900  | -   | 393                        | 112,473                                 | 2,324  | 1,297                                   | 26,646                        | 45,956                           | -   |
| \$500,000 or more.....                 | 48                                     | 39,772                                  | 4,307  | 193                                     | 2,924                         | 7,363   | -   | 48                         | 39,772                                  | 4,307  | 193                                     | 2,924                         | 7,363                            | -   |
| Receipts not reported.....             | (*)                                    | -                                       | (*)  | (*)                                     | (*)                           | (*)   | -   | -                          | -                                       | -  | -                                       | -                             | -                                | -   |

Footnotes at end of table.



Table 2.4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts                | Businesses with and without net profit |                                      |   |                                 |                            |   |   | Businesses with net profit |                                      |   |                                 |                            |                               |   |
|---|--|--------------------------------------|---|---------------------------------|----------------------------|---|---|----------------------------|--------------------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|   | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses       | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|   | (1)                                    | (2)                                  | (3)   | (4)                             | (5)                        | (6)                                       | (7)                                       | (8)                        | (9)                                  | (10)  | (11)                            | (12)                       | (13)                          | (14)                                      |
| <b>SERVICES—Continued</b>                             |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| <b>Educational Services</b>                           |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....  | 94,852                                 | 403,356                              | 41,081  | 26,843                          | 72,997                     | 129,037                                   | 2,320                                     | 82,895                     | 371,111                              | 32,548  | 20,959                          | 64,202                     | 143,718                       | 1,568                                     |
| \$1 under \$1,000.....                                | 32,225                                 | 17,904                               | 558   | 2,342                           | 349                        | 6,461                                     | 10  | 26,145                     | 14,970                               | 224   | 1,173                           | 54                         | 9,885                         | —   |
| \$1,000 under \$2,500.....                            | 30,644                                 | 46,395                               | 2,688   | 3,566                           | 368                        | 26,312                                    | 144                                       | 27,887                     | 42,475                               | 1,981   | 2,571                           | 808                        | 27,882                        | 144                                       |
| \$2,500 under \$5,000.....                            | 19,119                                 | 52,865                               | 2,952   | 4,593                           | 1,912                      | 28,436                                    | 467                                       | 14,230                     | 49,567                               | 2,038   | 3,457                           | 1,606                      | 29,660                        | 23  |
| \$5,000 under \$10,000.....                           | 6,619                                  | 64,698                               | 6,619   | 3,723                           | 3,018                      | 29,090                                    | 350                                       | 3,681                      | 29,396                               | 7,068   | 3,382                           | 2,743                      | 30,386                        | 70  |
| \$10,000 under \$25,000.....                          | 4,099                                  | 66,509                               | 10,350  | 3,363                           | 15,006                     | 18,918                                    | 46  | 3,677                      | 61,071                               | 7,113   | 2,866                           | 13,373                     | 19,452                        | 46  |
| \$25,000 under \$50,000.....                          | 1,889                                  | 55,274                               | 7,544   | 3,788                           | 17,159                     | 9,388                                     | 44  | 1,421                      | 48,721                               | 6,202   | 3,277                           | 13,755                     | 10,343                        | 44  |
| \$50,000 under \$100,000.....                         | 625                                    | 2,220                                | 2,987   | 2,220                           | 14,277                     | 7,427                                     | 87  | 539                        | 37,802                               | 1,931   | 1,951                           | 12,042                     | 7,633                         | 87  |
| \$100,000 under \$200,000.....                        | 254                                    | 36,006                               | 6,215   | 1,570                           | 9,743                      | 6,051                                     | 1,148                                     | 252                        | 35,755                               | 6,215   | 1,570                           | 9,743                      | 6,059                         | 1,148                                     |
| \$200,000 under \$500,000.....                        | 63                                     | 20,754                               | 230   | 932                             | 9,998                      | 2,418                                     | 4   | 63                         | 20,754                               | 230   | 932                             | 9,998                      | 2,418                         | 4   |
| \$500,000 or more.....                                | 1,013                                  | —                                    | 938   | 746                             | 567                        | 13,487                                    | —   | —                          | —                                    | —   | —                               | —                          | —                             | —   |
| Receipts not reported.....                            | —                                      | —                                    | —   | —                               | —                          | —   | —   | —                          | —                                    | —   | —                               | —                          | —                             | —   |
| <b>Engineering and Architectural Services</b>         |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....  | 60,259                                 | 1,210,799                            | 234,060   | 27,842                          | 321,650                    | 370,025                                   | 6,513                                     | 49,283                     | 1,147,550                            | 221,245   | 24,092                          | 291,656                    | 390,643                       | 4,595                                     |
| \$1 under \$1,000.....                                | 10,206                                 | 4,771                                | 820   | 913                             | 172                        | 12,465                                    | 61  | 5,223                      | 13,709                               | 211   | 103                             | 36                         | 1,594                         | 35  |
| \$1,000 under \$2,500.....                            | 9,738                                  | 15,491                               | 1,477   | 860                             | 1,095                      | 6,998                                     | —   | 8,542                      | 26,987                               | 1,143   | 287                             | 674                        | 8,685                         | —   |
| \$2,500 under \$5,000.....                            | 8,843                                  | 29,500                               | 1,972   | 1,188                           | 2,512                      | 12,651                                    | 28  | 7,667                      | 26,987                               | 1,141   | 664                             | 2,472                      | 14,413                        | —   |
| \$5,000 under \$10,000.....                           | 8,375                                  | 59,936                               | 4,302   | 1,719                           | 3,721                      | 32,284                                    | 303                                       | 7,953                      | 57,356                               | 3,003   | 1,549                           | 2,648                      | 32,978                        | 6   |
| \$10,000 under \$25,000.....                          | 8,859                                  | 139,480                              | 7,926   | 3,840                           | 12,954                     | 75,853                                    | —   | 8,423                      | 133,068                              | 6,806   | 3,452                           | 8,575                      | 79,403                        | —   |
| \$25,000 under \$50,000.....                          | 7,161                                  | 226,710                              | 48,814  | 8,227                           | 51,236                     | 87,041                                    | 4,097                                     | 6,353                      | 225,872                              | 41,434  | 7,429                           | 37,574                     | 89,009                        | 2,237                                     |
| \$50,000 under \$100,000.....                         | 2,953                                  | 207,709                              | 34,113  | 4,277                           | 62,373                     | 68,031                                    | 1,401                                     | 2,935                      | 206,433                              | 34,015  | 4,264                           | 61,824                     | 68,991                        | 1,401                                     |
| \$100,000 under \$200,000.....                        | 1,461                                  | 202,513                              | 37,050  | 3,377                           | 74,238                     | 50,599                                    | 1   | 1,422                      | 197,961                              | 36,074  | 3,287                           | 70,675                     | 52,385                        | 1   |
| \$200,000 under \$500,000.....                        | 673                                    | 185,719                              | 49,778  | 2,118                           | 70,175                     | 30,509                                    | 653                                       | 650                        | 180,145                              | 49,398  | 2,100                           | 65,948                     | 30,784                        | 653                                       |
| \$500,000 or more.....                                | 125                                    | 108,970                              | 48,020  | 1,037                           | 42,725                     | 12,359                                    | 262                                       | 115                        | 103,098                              | 48,020  | 1,037                           | 42,725                     | 12,401                        | 262                                       |
| Receipts not reported.....                            | (*)                                    | —                                    | (*)   | (*)                             | (*)                        | (*)                                       | (*)                                       | —                          | —                                    | —   | —                               | —                          | —                             | —   |
| <b>Accounting, Auditing, and Bookkeeping Services</b> |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....  | 120,193                                | 981,614                              | 24,829  | 37,773                          | 181,306                    | 470,649                                   | 242                                       | 107,606                    | 955,649                              | 22,505  | 34,549                          | 172,932                    | 480,043                       | 242                                       |
| \$1 under \$1,000.....                                | 34,818                                 | 15,395                               | 279   | 1,822                           | 213                        | 5,104                                     | —   | 27,567                     | 13,455                               | 192   | 892                             | 77                         | 8,066                         | —   |
| \$1,000 under \$2,500.....                            | 27,877                                 | 47,280                               | 843   | 3,980                           | 1,612                      | 23,633                                    | 50  | 24,894                     | 42,853                               | 560   | 2,603                           | 720                        | 25,935                        | 50  |
| \$2,500 under \$5,000.....                            | 14,796                                 | 51,150                               | 1,207   | 4,467                           | 2,290                      | 25,846                                    | —   | 14,499                     | 50,024                               | 1,207   | 4,103                           | 1,909                      | 26,925                        | —   |
| \$5,000 under \$10,000.....                           | 3,211                                  | 113,450                              | 3,211   | 4,727                           | 7,351                      | 58,880                                    | 21  | 14,935                     | 106,216                              | 1,696   | 4,503                           | 5,690                      | 60,377                        | 21  |
| \$10,000 under \$25,000.....                          | 14,553                                 | 223,793                              | 2,669   | 8,638                           | 22,509                     | 130,947                                   | 119                                       | 14,472                     | 222,089                              | 2,669   | 8,541                           | 21,427                     | 131,786                       | 119                                       |
| \$25,000 under \$50,000.....                          | 8,344                                  | 285,219                              | 10,191  | 8,650                           | 64,717                     | 136,075                                   | 52  | 8,341                      | 285,129                              | 10,191  | 8,645                           | 64,642                     | 136,203                       | 52  |
| \$50,000 under \$100,000.....                         | 2,444                                  | 160,331                              | 2,154   | 3,796                           | 48,376                     | 67,658                                    | —   | 2,442                      | 160,180                              | 2,021   | 3,794                           | 48,317                     | 67,661                        | —   |
| \$100,000 under \$200,000.....                        | 424                                    | 55,996                               | 1,620   | 1,284                           | 21,945                     | 17,543                                    | —   | 372                        | 46,653                               | 1,620   | 1,150                           | 17,777                     | 17,580                        | —   |
| \$200,000 under \$500,000.....                        | 84                                     | 29,040                               | 2,349   | 318                             | 12,373                     | 5,480                                     | —   | 84                         | 29,040                               | 2,349   | 318                             | 12,373                     | 5,480                         | —   |
| \$500,000 or more.....                                | 632                                    | —                                    | 6   | 91                              | —                          | 1517                                      | —   | —                          | —                                    | —   | —                               | —                          | —                             | —   |
| Receipts not reported.....                            | —                                      | —                                    | —   | —                               | —                          | —   | —   | —                          | —                                    | —   | —                               | —                          | —                             | —   |
| <b>Certified public accountants</b>                   |  |                                      |   |                                 |                            |   |   |                            |                                      |   |                                 |                            |                               |   |
| Total.....  | 17,833                                 | 349,974                              | 6,174   | 10,415                          | 77,814                     | 170,791                                   | 78  | 15,673                     | 349,219                              | 6,171   | 10,072                          | 77,664                     | 172,670                       | 78  |
| \$1 under \$1,000.....                                | 2,955                                  | 889                                  | 3   | 204                             | 14                         | 1,797                                     | —   | —                          | —                                    | —   | —                               | —                          | —                             | —   |
| \$1,000 under \$2,500.....                            | 4,364                                  | 9,971                                | 36  | 689                             | 144                        | 6,105                                     | 26  | 5,551                      | 10,196                               | 36  | 627                             | 65                         | 6,630                         | 26  |
| \$2,500 under \$5,000.....                            | 2,528                                  | 13,571                               | —   | 565                             | 184                        | 8,785                                     | —   | 1,795                      | 13,571                               | —   | 565                             | 184                        | 8,785                         | —   |
| \$5,000 under \$10,000.....                           | 3,971                                  | 132,760                              | 3,076   | 3,739                           | 26,479                     | 69,479                                    | 52  | 3,969                      | 132,697                              | 3,076   | 3,737                           | 26,422                     | 69,432                        | 52  |
| \$10,000 under \$200,000.....                         | 1,508                                  | 99,444                               | 953   | 2,545                           | 27,063                     | 43,459                                    | —   | 1,508                      | 99,444                               | 953   | 2,545                           | 27,063                     | 43,459                        | —   |
| \$200,000 under \$500,000.....                        | 275                                    | 34,757                               | 1,574   | 791                             | 13,010                     | 13,880                                    | —   | 275                        | 34,757                               | 1,574   | 791                             | 13,010                     | 13,880                        | —   |
| \$500,000 or more.....                                | 49                                     | 14,966                               | 380   | 174                             | 7,293                      | 3,304                                     | —   | 49                         | 14,966                               | 380   | 174                             | 7,293                      | 3,304                         | —   |
| Receipts not reported.....                            | 388                                    | —                                    | —   | 75                              | —                          | 1,279                                     | —   | —                          | —                                    | —   | —                               | —                          | —                             | —   |

Footnotes at end of table.

Table 2.4—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

| Industry and size of business receipts                   | Businesses with and without net profit |                                      |   |                                 |                            |   | Businesses with net profit                |                      |                                      |   |                                 |                            |
|--|--|--------------------------------------|---|---------------------------------|----------------------------|---|---|----------------------|--------------------------------------|---|---------------------------------|----------------------------|
|  | (1)                                    | (2)                                  | (3)   | (4)                             | (5)                        | (6)                                       | (7)                                       | (8)                  | (9)                                  | (10)  | (11)                            | (12)                       |
|  | Number of businesses                   | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) |
| <b>SERVICES—Continued</b>                                |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |
| Accounting, Auditing, and Bookkeeping Services—Continued |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |
| Other accounting, auditing, and bookkeeping services     |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |
| Total.....   | 102,360                                | 631,640                              | 18,655  | 27,358                          | 103,572                    | 299,858                                   | 164                                       | 91,933               | 606,430                              | 16,334  | 24,477                          | 95,268                     |
| \$1 under \$1,000.....                                   | 31,863                                 | 14,506                               | 276   | 1,618                           | 199                        | 5,901                                     |   | 26,206               | 12,933                               | 192   | 872                             | 63                         |
| \$1,000 under \$2,500.....                               | 25,021                                 | 42,727                               | 826   | 3,557                           | 1,506                      | 2,234                                     | 24  | 22,212               | 38,597                               | 543   | 2,262                           | 707                        |
| \$2,500 under \$5,000.....                               | 13,288                                 | 45,732                               | 1,188   | 4,201                           | 2,252                      | 22,120                                    |   | 13,991               | 44,616                               | 1,188   | 3,871                           | 1,871                      |
| \$5,000 under \$10,000.....                              | 14,426                                 | 99,879                               | 3,511   | 4,162                           | 7,167                      | 50,095                                    | 21  | 12,340               | 92,645                               | 1,696   | 3,938                           | 5,506                      |
| \$10,000 under \$25,000.....                             | 12,025                                 | 180,197                              | 2,517   | 7,005                           | 19,782                     | 104,092                                   | 119                                       | 11,946               | 178,521                              | 2,517   | 6,908                           | 18,700                     |
| \$25,000 under \$50,000.....                             | 4,373                                  | 152,459                              | 7,115   | 4,911                           | 38,238                     | 66,596                                    |   | 4,372                | 152,452                              | 7,115   | 4,908                           | 38,220                     |
| \$50,000 under \$100,000.....                            | 936                                    | 60,867                               | 1,201   | 1,251                           | 24,413                     | 26,199                                    |   | 934                  | 60,716                               | 1,068   | 1,249                           | 28,254                     |
| \$100,000 under \$200,000.....                           | 149                                    | 21,199                               | 46  | 493                             | 8,935                      | 3,663                                     |   | 97                   | 11,896                               | 46  | 1,359                           | 4,767                      |
| \$200,000 under \$500,000.....                           | 35                                     | 14,074                               | 1,969   | 144                             | 5,080                      | 2,176                                     |   | 35                   | 14,074                               | 1,969   | 144                             | 5,080                      |
| \$500,000 or more.....                                   | (*)                                    | -                                    | (*)   | (*)                             | -                          | (*)                                       |   | -                    | -                                    | -   | -                               | -                          |
| Receipts not reported.....                               |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |
| Total.....   | 119,494                                | 812,539                              | 110,648   | 24,690                          | 45,509                     | 348,319                                   | 14,439                                    | 81,322               | 754,146                              | 98,157  | 17,785                          | 42,638                     |
| \$1 under \$1,000.....                                   | 38,866                                 | 16,825                               | 4,047   | 3,023                           | 468                        | 12,353                                    |   | 17,834               | 9,401                                | 718   | 558                             | 117                        |
| \$1,000 under \$2,500.....                               | 22,431                                 | 35,578                               | 4,010   | 2,237                           | 1,121                      | 6,083                                     | 2,600                                     | 16,753               | 27,356                               | 2,241   | 1,107                           | 114                        |
| \$2,500 under \$5,000.....                               | 17,534                                 | 61,226                               | 5,294   | 3,498                           | 1,121                      | 22,978                                    | 456                                       | 15,129               | 52,760                               | 3,602   | 2,402                           | 531                        |
| \$5,000 under \$10,000.....                              | 14,943                                 | 105,097                              | 8,877   | 3,468                           | 1,004                      | 55,792                                    | 972                                       | 14,508               | 102,234                              | 8,193   | 3,180                           | 756                        |
| \$10,000 under \$25,000.....                             | 11,228                                 | 180,630                              | 11,171  | 4,481                           | 6,337                      | 99,363                                    | 173                                       | 10,487               | 169,696                              | 11,058  | 3,992                           | 6,053                      |
| \$25,000 under \$50,000.....                             | 4,368                                  | 150,635                              | 25,077  | 4,029                           | 7,897                      | 77,439                                    | 3,913                                     | 4,161                | 144,581                              | 20,827  | 3,464                           | 7,689                      |
| \$50,000 under \$100,000.....                            | 1,877                                  | 130,459                              | 19,599  | 2,036                           | 11,380                     | 70,262                                    | 2,994                                     | 1,872                | 130,088                              | 19,899  | 2,028                           | 11,246                     |
| \$100,000 under \$200,000.....                           | 372                                    | 53,111                               | 19,430  | 8,433                           | 17,367                     | 17,367                                    | 383                                       | 364                  | 51,181                               | 19,430  | 361                             | 7,922                      |
| \$200,000 under \$500,000.....                           | 261                                    | 63,499                               | 8,185   | 372                             | 3,584                      | 13,897                                    | 2,391                                     | 208                  | 51,330                               | 8,185   | 362                             | 4,584                      |
| \$500,000 or more.....                                   | 10                                     | 15,519                               | 4,284   | 111                             | 4,623                      | 6,054                                     |   | 10                   | 15,519                               | 4,284   | 111                             | 4,623                      |
| Receipts not reported.....                               | 7,604                                  | -                                    | 674   | 686                             | 159                        | 18,473                                    | 37  | -                    | -                                    | -   | -                               | -                          |
| Total.....   | 25,139                                 | 148,252                              | 53,630  | 6,132                           | 8,930                      | 38,864                                    | 4,228                                     | 17,340               | 117,206                              | 29,224  | 4,428                           | 6,664                      |
| \$1 under \$1,000.....                                   | 8,965                                  | 3,979                                | 742   | 756                             | 136                        | 128                                       |   | 5,349                | 2,734                                | 173   | 182                             | 71                         |
| \$1,000 under \$2,500.....                               | 4,696                                  | 7,638                                | 1,263   | 243                             | 516                        | 2,123                                     | 229                                       | 6,128                | 13,478                               | 1,309   | 584                             | 658                        |
| \$2,500 under \$5,000.....                               | 2,000                                  | 6,949                                | 1,58  | 487                             | 196                        | 2,978                                     | 137                                       | 3,702                | 25,498                               | 1,315   | 664                             | 35                         |
| \$5,000 under \$10,000.....                              | 4,118                                  | 27,901                               | 2,411   | 1,086                           | 37                         | 15,024                                    | 213                                       | 1,532                | 24,872                               | 2,556   | 2,354                           | 420                        |
| \$10,000 under \$25,000.....                             | 1,878                                  | 30,662                               | 5,947   | 2,367                           | 438                        | 10,939                                    | 690                                       | 354                  | 11,598                               | 2   | 341                             | 2,357                      |
| \$25,000 under \$50,000.....                             | 522                                    | 15,982                               | 3,434   | 344                             | 3,894                      | 4,344                                     | -   |                      |                                      |   |                                 |                            |
| \$50,000 under \$100,000.....                            | 399                                    | 37,342                               | 23,545  | 457                             | 3,433                      | 6,731                                     | 1,642                                     |                      |                                      |   |                                 |                            |
| \$100,000 under \$200,000.....                           | 19                                     | 17,799                               | 15,843  | 48                              | 249                        | 432                                       | 666                                       |                      |                                      |   |                                 |                            |
| \$200,000 under \$500,000.....                           | 2,582                                  | -                                    | 287   | 344                             | 31                         | 13,679                                    | 41  |                      |                                      |   |                                 |                            |
| Receipts not reported.....                               |  |                                      |   |                                 |                            |   |   |                      |                                      |   |                                 |                            |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."



## PROPRIETORSHIPS IN 36 STATES

Table 2.5 — NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES

| Selected industry  | Number of businesses | Business receipts (thousand dollars) | Cost of sales and operations (thousand dollars) | Payroll (thousand dollars) | Taxes (thousand dollars) | Depreciation (thousand dollars) | Net profit (less loss) (thousand dollars) | Number of businesses | Business receipts (thousand dollars) | Cost of operations (thousand dollars) | Payroll (thousand dollars) | Taxes (thousand dollars) | Depreciation (thousand dollars) | Net profit (less loss) (thousand dollars) |
|--|----------------------|--------------------------------------|---|----------------------------|--------------------------|---------------------------------|---|----------------------|--------------------------------------|---------------------------------------|----------------------------|--------------------------|---------------------------------|---|
| All industries.....  | 9,208,900            | 221,912,510                          | 127,334,322                                     | 23,906,830                 | 4,588,584                | 9,042,055                       | 31,823,675                                | 8,648,729            | 209,004,991                          | 119,833,208                           | 22,615,600                 | 4,277,810                | 8,326,079                       | 30,114,472                                |
| Agriculture, forestry, and fisheries.....                                      | 3,210,290            | 37,295,071                           | 22,073,460                                      | 2,677,276                  | 1,316,401                | 4,262,799                       | 3,524,069                                 | 2,969,598            | 33,706,104                           | 20,179,044                            | 2,465,406                  | 1,175,166                | 3,819,169                       | 3,062,466                                 |
| Farms.....   | 3,047,265            | 34,946,570                           | 21,207,507                                      | 2,281,556                  | 1,273,514                | 4,113,769                       | 3,105,256                                 | 2,819,358            | 31,492,648                           | 19,357,728                            | 2,090,560                  | 1,134,780                | 3,681,769                       | 2,664,656                                 |
| Field crop farms.....  | 1,194,894            | 10,888,028                           | 5,058,809                                       | 773,835                    | 489,128                  | 1,572,041                       | 1,679,285                                 | 1,106,674            | 9,642,088                            | 4,567,061                             | 698,611                    | 433,005                  | 1,378,296                       | 1,424,389                                 |
| Livestock farms.....   | 1,479,491            | 21,160,455                           | 14,194,588                                      | 879,141                    | 628,528                  | 2,193,655                       | 1,439,349                                 | 1,363,913            | 19,115,916                           | 12,946,822                            | 791,962                    | 551,909                  | 1,978,766                       | 1,254,069                                 |
| Other farms.....   | 372,860              | 2,898,387                            | 1,954,110                                       | 628,580                    | 155,828                  | 348,075                         | 113,778                                   | 348,811              | 2,734,644                            | 1,843,855                             | 600,328                    | 149,866                  | 324,907                         | 113,782                                   |
| Other agriculture, forestry, and fisheries.....                                | 163,045              | 2,348,501                            | 865,953   | 395,720                    | 42,887                   | 149,030                         | 418,813                                   | 150,240              | 2,213,456                            | 821,306                               | 374,846                    | 40,386                   | 137,200                         | 397,812                                   |
| Contract construction.....   | 662,244              | 19,296,463                           | 11,764,038                                      | 4,110,968                  | 335,667                  | 545,182                         | 2,881,589                                 | 628,614              | 18,255,457                           | 11,168,003                            | 3,894,719                  | 312,412                  | 504,021                         | 2,739,773                                 |
| General contractors.....   | 123,351              | 8,155,423                            | 5,981,128                                       | 1,459,632                  | 115,801                  | 185,309                         | 1,699,397                                 | 116,749              | 7,692,531                            | 5,654,358                             | 1,375,036                  | 106,613                  | 169,608                         | 604,031                                   |
| Special trade contractors.....   | 516,775              | 10,691,768                           | 5,661,109                                       | 2,546,113                  | 211,679                  | 344,006                         | 2,109,575                                 | 491,367              | 10,149,846                           | 5,310,019                             | 2,421,308                  | 198,535                  | 321,115                         | 2,014,320                                 |
| Manufacturing.....   | 172,682              | 6,704,886                            | 3,772,692                                       | 1,545,208                  | 147,809                  | 281,146                         | 761,355                                   | 162,154              | 6,390,884                            | 3,591,254                             | 1,476,878                  | 141,039                  | 264,949                         | 737,100                                   |
| Transportation, communication, electric, gas, and sanitary services.....       | 285,769              | 6,190,122                            | 1,329,599                                       | 980,605                    | 261,003                  | 608,661                         | 929,978                                   | 265,604              | 5,842,999                            | 1,249,471                             | 931,097                    | 246,661                  | 576,823                         | 872,469                                   |
| Trucking and warehousing.....  | 198,017              | 4,719,922                            | 939,406   | 736,489                    | 219,157                  | 490,041                         | 659,189                                   | 186,751              | 4,423,990                            | 869,639                               | 693,435                    | 206,327                  | 463,089                         | 611,887                                   |
| Other transportation, communication, electric, gas, and sanitary services..... | 87,752               | 1,470,200                            | 390,193   | 244,116                    | 41,846                   | 118,620                         | 270,789                                   | 78,853               | 1,419,009                            | 379,832                               | 237,622                    | -0,334                   | 113,734                         | 260,582                                   |
| Wholesale and retail trade.....  | 1,907,894            | 106,793,013                          | 79,254,104                                      | 8,122,472                  | 1,640,689                | 1,355,434                       | 7,636,540                                 | 1,803,366            | 101,321,419                          | 75,179,232                            | 7,706,105                  | 1,568,318                | 1,277,902                       | 7,270,839                                 |
| Wholesale trade.....   | 268,578              | 20,440,394                           | 15,467,918                                      | 1,023,768                  | 195,715                  | 234,032                         | 1,794,373                                 | 253,605              | 19,488,557                           | 14,703,772                            | 987,775                    | 189,288                  | 223,228                         | 1,729,805                                 |
| Retail trade.....  | 1,620,707            | 85,352,145                           | 63,067,813                                      | 7,017,345                  | 1,431,104                | 1,106,857                       | 5,771,502                                 | 1,533,151            | 80,955,629                           | 59,826,019                            | 6,643,685                  | 1,366,231                | 1,041,135                       | 5,476,953                                 |
| Building materials, hardware, and farm equipment.....                          | 55,631               | 4,454,804                            | 3,391,707                                       | 379,368                    | 76,339                   | 60,608                          | 276,711                                   | 50,764               | 4,048,643                            | 3,075,117                             | 349,354                    | 71,433                   | 55,655                          | 253,021                                   |
| General merchandise stores.....  | 311,619              | 4,704,721                            | 3,287,642                                       | 240,210                    | 64,065                   | 93,905                          | 477,747                                   | 295,138              | 4,433,471                            | 3,102,977                             | 226,475                    | 60,544                   | 85,672                          | 448,148                                   |
| Food stores.....   | 235,829              | 17,178,905                           | 12,087,776                                      | 928,857                    | 232,570                  | 179,311                         | 813,868                                   | 227,196              | 16,418,930                           | 13,465,503                            | 889,962                    | 223,657                  | 171,294                         | 780,936                                   |
| Automotive dealers.....  | 285,786              | 27,670,511                           | 22,182,408                                      | 1,878,976                  | 329,788                  | 194,859                         | 1,281,953                                 | 269,048              | 26,131,247                           | 20,973,306                            | 1,769,118                  | 313,117                  | 181,802                         | 1,200,445                                 |
| Apparel and accessory stores.....  | 57,614               | 3,183,091                            | 2,121,788                                       | 293,943                    | 53,848                   | 32,284                          | 318,264                                   | 56,040               | 3,058,166                            | 2,039,867                             | 279,228                    | 52,460                   | 31,131                          | 306,431                                   |
| Furniture, home furnishings, and equipment stores.....                         | 79,104               | 4,570,864                            | 3,131,889                                       | 471,296                    | 77,282                   | 66,047                          | 379,368                                   | 74,914               | 4,380,049                            | 3,002,204                             | 452,690                    | 73,783                   | 61,864                          | 362,147                                   |
| Eating and drinking places.....  | 294,041              | 10,288,512                           | 5,616,268                                       | 1,377,124                  | 367,984                  | 277,878                         | 942,853                                   | 280,690              | 9,812,010                            | 5,359,735                             | 1,644,773                  | 362,905                  | 258,780                         | 404,450                                   |
| Other retail trade.....  | 301,083              | 13,333,718                           | 9,248,335                                       | 1,087,561                  | 229,218                  | 207,965                         | 1,280,738                                 | 279,462              | 12,673,113                           | 8,807,310                             | 1,032,466                  | 218,327                  | 194,837                         | 1,221,385                                 |
| Finance, insurance, and real estate.....                                       | 515,446              | 7,763,189                            | 1,963,337                                       | 477,800                    | 129,628                  | 275,327                         | 2,497,680                                 | 485,597              | 7,374,342                            | 1,858,684                             | 451,382                    | 123,498                  | 262,439                         | 2,380,499                                 |
| Insurance agents, brokers, and service.....                                    | 179,042              | 2,550,355                            | 365,545   | 206,363                    | 18,526                   | 58,971                          | 1,116,138                                 | 169,064              | 2,433,191                            | 348,529                               | 197,943                    | 17,475                   | 56,140                          | 1,062,424                                 |
| Real estate.....   | 304,595              | 4,242,559                            | 1,028,434                                       | 238,662                    | 105,515                  | 205,116                         | 1,213,388                                 | 286,248              | 3,985,970                            | 945,522                               | 220,894                    | 100,493                  | 195,404                         | 1,351,456                                 |
| Agents, brokers, and managers.....   | 216,530              | 2,261,207                            | 162,877   | 87,331                     | 30,551                   | 83,302                          | 937,771                                   | 204,240              | 2,134,498                            | 149,074                               | 82,626                     | 28,715                   | 79,162                          | 887,426                                   |
| Other real estate.....   | 88,045               | 1,981,392                            | 865,557   | 151,331                    | 74,964                   | 121,814                         | 275,617                                   | 82,008               | 1,851,472                            | 796,443                               | 138,268                    | 71,778                   | 116,242                         | 264,030                                   |
| Services.....  | 2,385,408            | 36,495,253                           | 6,627,771                                       | 5,839,154                  | 713,527                  | 1,587,143                       | 13,628,472                                | 2,269,021            | 34,842,406                           | 6,306,782                             | 5,562,046                  | 670,239                  | 1,503,761                       | 13,087,172                                |
| Hotels, rooming houses, camps, and other lodging places.....                   | 110,203              | 1,715,568                            | 305,874   | 223,925                    | 121,717                  | 255,913                         | 139,000                                   | 101,063              | 1,573,867                            | 279,194                               | 208,958                    | 112,300                  | 235,158                         | 134,848                                   |
| Personal services.....   | 549,247              | 5,698,030                            | 1,323,672                                       | 1,269,260                  | 137,194                  | 296,475                         | 1,541,623                                 | 522,058              | 5,433,576                            | 1,264,291                             | 1,202,826                  | 129,844                  | 281,797                         | 1,471,934                                 |
| Laundries and dry cleaning plants.....   | 86,496               | 1,726,265                            | 413,103   | 427,078                    | 47,271                   | 40,570                          | 293,894                                   | 82,210               | 1,622,164                            | 390,294                               | 391,933                    | 43,875                   | 131,771                         | 282,281                                   |
| Beauty shops.....  | 206,786              | 1,638,844                            | 351,557   | 480,627                    | -0,010                   | 56,258                          | 198,233                                   | 198,233              | 1,572,355                            | 334,783                               | -461,855                   | 38,265                   | 54,484                          | 422,093                                   |
| Barber shops.....  | 120,847              | 853,497                              | 84,338  | 200,392                    | 15,942                   | 15,665                          | 418,636                                   | 134,080              | 812,025                              | 82,098                                | 193,000                    | 14,829                   | 14,753                          | 394,345                                   |
| Other personal services.....   | 135,123              | 1,479,424                            | 474,674   | 161,163                    | 33,971                   | 83,982                          | 388,252                                   | 127,535              | 1,427,032                            | 457,116                               | 156,038                    | 32,875                   | 80,789                          | 373,215                                   |
| Business services.....   | 304,358              | 3,252,791                            | 827,279   | 611,612                    | 52,808                   | 139,113                         | 931,150                                   | 289,464              | 3,103,991                            | 783,052                               | 588,400                    | 49,765                   | 132,442                         | 892,664                                   |
| Automobile parking, repair, and services.....                                  | 143,318              | 3,119,620                            | 1,569,307                                       | 567,826                    | 75,938                   | 121,924                         | 465,211                                   | 139,956              | 2,968,424                            | 1,485,548                             | 541,537                    | 71,611                   | 115,933                         | 447,036                                   |
| Repair services, except automobile.....  | 188,763              | 1,950,896                            | 846,116   | 275,253                    | 40,287                   | 76,023                          | 192,080                                   | 179,767              | 1,858,495                            | 804,994                               | 261,016                    | 37,864                   | 128,623                         | 452,765                                   |
| Amusement and recreation services.....   | 156,998              | 1,711,016                            | 397,271   | 255,965                    | 43,047                   | 136,008                         | 472,444                                   | 147,753              | 1,594,664                            | 379,123                               | 226,306                    | 38,716                   | 128,671                         | 186,242                                   |
| Medical and health services.....   | 409,250              | 13,051,979                           | 886,905   | 1,715,832                  | 168,407                  | 380,302                         | 7,165,681                                 | 391,644              | 12,507,953                           | 827,376                               | 1,644,916                  | 159,056                  | 362,964                         | 6,871,134                                 |
| Offices of physicians and surgeons.....  | 154,481              | 7,261,336                            | 218,382   | 838,507                    | 75,735                   | 195,297                         | 4,443,014                                 | 147,827              | 6,983,752                            | 209,771                               | 807,360                    | 71,994                   | 187,659                         | 4,267,659                                 |
| Offices of dentists and dental surgeons.....                                   | 84,843               | 3,404,323                            | 391,323   | 468,719                    | 48,000                   | 100,308                         | 1,740,726                                 | 80,536               | 3,249,628                            | 280,008                               | 448,975                    | 41,948                   | 95,179                          | 1,661,781                                 |
| Other medical services.....  | 169,926              | 2,386,420                            | 397,200   | 408,606                    | 48,040                   | 84,697                          | 981,941                                   | 163,281              | 2,274,913                            | 337,615                               | 388,581                    | 45,114                   | 80,132                          | 941,694                                   |
| Legal services.....  | 124,983              | 2,627,685                            | 93,066  | 310,296                    | 24,542                   | 64,912                          | 1,409,924                                 | 120,702              | 2,540,491                            | 91,610                                | 297,841                    | 23,098                   | 61,626                          | 1,363,949                                 |
| Engineering and architectural services.....                                    | 60,202               | 1,192,437                            | 230,278   | 311,911                    | 19,005                   | 27,564                          | 367,891                                   | 57,720               | 1,156,014                            | 227,013                               | 305,104                    | 18,311                   | 35,311                          | 353,111                                   |
| Accounting, auditing, and bookkeeping services.....                            | 120,000              | 979,103                              | 25,027  | 180,886                    | 14,345                   | 37,768                          | 468,907                                   | 115,787              | 942,581                              | 142,473                               | 172,178                    | 13,729                   | 36,178                          | 451,556                                   |
| Other services.....  | 215,056              | 1,196,328                            | 142,976   | 115,388                    | 16,237                   | 51,141                          | 474,561                                   | 203,107              | 1,162,350                            | 140,110                               | 112,964                    | 15,945                   | 49,310                          | 461,933                                   |

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Number of businesses | Alabama                              |   |                            |                          |                                   | Arizona                                   |                      |                                      |   |                            | Net profit (less loss) (Thousand dollars) |                          |                                   |
|--|----------------------|--------------------------------------|---|----------------------------|--------------------------|-----------------------------------|---|----------------------|--------------------------------------|---|----------------------------|---|--------------------------|-----------------------------------|
|  |                      | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) |   | Taxes (Thousand dollars) | Deprecia- tion (Thousand dollars) |
| All industries.....  | 149,362              | 3,115,142                            | 1,991,007                                       | 361,304                    | 50,859                   | 126,638                           | 283,110                                   | 64,616               | 1,859,565                            | 958,289   | 242,996                    | 49,905                                    | 87,227                   | 219,618                           |
| Agriculture, forestry, and fisheries.....                                      | 68,388               | 402,077                              | 268,765   | 42,065                     | 5,462                    | 52,380                            | 7,135                                     | 9,268                | 250,940                              | 152,453   | 37,162                     | 9,642                                     | 24,127                   | 11,638                            |
| Farms.....   | 67,278               | 369,095                              | 247,201   | 37,803                     | 5,217                    | 50,507                            | 5,971                                     | 6,990                | 206,298                              | 142,752   | 25,770                     | 8,621                                     | 19,511                   | 14,282                            |
| Field crop farms.....  | 25,502               | 120,215                              | 68,467  | 11,011                     | 1,469                    | 15,925                            | 10,137                                    | 2,019                | 60,911                               | 59,243  | 14,200                     | 6,039                                     | 7,729                    | 7,729                             |
| Livestock farms.....   | 30,947               | 204,684                              | 148,190   | 22,222                     | 2,915                    | 29,095                            | 15,998                                    | 2,340                | 65,622                               | 61,672  | 3,280                      | 1,495                                     | 7,790                    | 11,543                            |
| Other farms.....   | 10,829               | 44,196                               | 30,544  | 4,770                      | 833                      | 5,487                             | 1,832                                     | 2,631                | 34,865                               | 21,837  | 8,290                      | 1,087                                     | 4,436                    | 3,422                             |
| Other agriculture, forestry, and fisheries.....                                | 1,110                | 32,982                               | 21,564  | 4,262                      | 245                      | 1,873                             | 1,164                                     | 2,278                | 44,642                               | 9,701   | 11,392                     | 1,021                                     | 4,616                    | 2,644                             |
| Contract construction.....   | 7,080                | 295,433                              | 188,567   | 77,894                     | 5,742                    | 8,522                             | 28,524                                    | 3,553                | 156,717                              | 87,593  | 39,433                     | 4,835                                     | 3,108                    | 14,655                            |
| General contractors.....   | 903                  | 124,584                              | 90,236  | 35,941                     | 1,774                    | 2,925                             | 5,273                                     | (*)                  | 98,046                               | (*)   | (*)                        | (*)                                       | (*)                      | (*)                               |
| Special trade contractors.....   | 6,114                | 158,278                              | 90,512  | 37,824                     | 3,574                    | 4,678                             | 23,200                                    | 3,100                | 98,046                               | 53,342  | 30,554                     | 3,384                                     | 2,213                    | 10,397                            |
| Manufacturing.....   | 3,412                | 142,061                              | 83,011  | 33,661                     | 3,283                    | 9,162                             | 10,768                                    | 1,036                | 25,534                               | 10,535  | 7,636                      | 763                                       | 1,629                    | 4,233                             |
| Transportation, communication, electric, gas, and sanitary services.....       | 3,933                | 115,134                              | 22,261  | 17,017                     | 3,538                    | 14,916                            | 12,458                                    | 2,027                | 43,998                               | 5,835   | 5,411                      | 2,030                                     | 10,513                   | 6,340                             |
| Trucking and warehousing.....  | 2,946                | 91,762                               | 14,613  | 12,350                     | 3,123                    | 13,402                            | 9,966                                     | 2,006                | 43,196                               | 5,835   | 5,131                      | 2,009                                     | 10,404                   | 6,161                             |
| Other transportation, communication, electric, gas, and sanitary services..... | 987                  | 23,372                               | 7,648   | 4,667                      | 415                      | 1,514                             | 2,492                                     | (*)                  | (*)                                  | -   | (*)                        | (*)                                       | (*)                      | (*)                               |
| Wholesale and retail trade.....  | 36,590               | 1,703,535                            | 1,333,723                                       | 113,185                    | 25,227                   | 24,218                            | 69,709                                    | 17,735               | 910,092                              | 623,805   | 89,543                     | 18,376                                    | 15,430                   | 59,493                            |
| Wholesale trade.....   | 5,105                | 364,015                              | 273,086   | 23,828                     | 8,013                    | 5,969                             | 20,243                                    | 2,374                | 188,786                              | 134,743   | 13,359                     | 1,997                                     | 2,922                    | 17,999                            |
| Retail trade.....  | 31,485               | 1,337,520                            | 1,060,637                                       | 89,357                     | 17,214                   | 18,249                            | 49,466                                    | 15,127               | 716,816                              | 486,378   | 76,184                     | 16,229                                    | 12,446                   | 40,503                            |
| Building materials, hardware, and farm equipment.....                          | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       | (*)                  | (*)                                  | (*)   | (*)                        | (*)                                       | (*)                      | (*)                               |
| General merchandise stores.....  | 7,908                | 197,255                              | 156,465   | 6,799                      | 3,451                    | 3,279                             | 13,093                                    | 2,198                | 31,500                               | 22,421  | 994                        | 217                                       | 856                      | 731                               |
| Food stores.....   | 6,876                | 330,457                              | 289,373   | 12,979                     | 3,077                    | 2,961                             | 7,440                                     | 1,095                | 119,219                              | 92,553  | 7,001                      | 2,489                                     | 1,357                    | 3,959                             |
| Automotive dealers.....  | 4,277                | 381,745                              | 324,404   | 21,102                     | 2,990                    | 3,436                             | 7,668                                     | 3,439                | 273,011                              | 210,780   | 23,204                     | 2,729                                     | 3,385                    | 12,514                            |
| Apparel and accessory stores.....  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       | 307                  | 18,492                               | 10,948  | 1,415                      | 544                                       | 95                       | 2,699                             |
| Furniture, home furnishings, and equipment stores.....                         | 1,439                | 74,222                               | 48,694  | 8,373                      | 995                      | 1,768                             | 6,577                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                                       | (*)                      | (*)                               |
| Eating and drinking places.....  | 4,660                | 123,942                              | 74,797  | 21,626                     | 3,327                    | 3,433                             | 4,156                                     | 3,715                | 131,194                              | 65,412  | 24,748                     | 7,040                                     | 3,733                    | 10,412                            |
| Other retail trade.....  | 4,660                | 154,177                              | 109,042   | 12,511                     | 1,713                    | 2,546                             | 9,196                                     | 3,214                | 94,392                               | 53,960  | 12,567                     | 2,363                                     | 1,963                    | 7,911                             |
| Finance, insurance, and real estate.....                                       | 6,066                | 79,876                               | 26,667  | 4,280                      | 786                      | 1,830                             | 22,693                                    | 5,475                | 67,989                               | 16,781  | 2,040                      | 1,626                                     | 3,279                    | 19,934                            |
| Insurance agents, brokers, and service.....                                    | 2,714                | 27,976                               | 7,407   | 713                        | 40                       | 282                               | 9,146                                     | 1,312                | 17,421                               | -   | 1,296                      | 75  | 265                      | 7,635                             |
| Real estate.....   | 1,923                | 30,225                               | 13,827  | 1,133                      | 272                      | 876                               | 8,394                                     | 3,569                | 41,662                               | 11,784  | 632                        | 1,087                                     | 1,887                    | 13,973                            |
| Agents, brokers, and managers.....   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       | 3,010                | 22,434                               | (*)   | 109                        | 123                                       | 798                      | 13,636                            |
| Other real estate.....   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       | (*)                  | (*)                                  | (*)   | (*)                        | (*)                                       | (*)                      | (*)                               |
| Services.....  | 23,394               | 372,370                              | 63,766  | 72,603                     | 6,755                    | 15,381                            | 131,260                                   | 24,499               | 396,857                              | 58,976  | 60,939                     | 12,218                                    | 27,864                   | 121,785                           |
| Hotels, rooming houses, camps, and other lodging places.....                   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       | 2,362                | 65,188                               | 10,313  | 8,161                      | 5,905                                     | 12,431                   | 11,910                            |
| Personal services.....   | 7,637                | 74,253                               | 12,765  | 24,043                     | 1,645                    | 3,174                             | 19,415                                    | 3,656                | 38,025                               | 6,634   | 7,353                      | 1,192                                     | 2,430                    | 7,108                             |
| Laundries and dry cleaning plants.....   | 1,021                | 26,815                               | 3,238   | 8,417                      | 618                      | 1,600                             | 6,326                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                                       | (*)                      | (*)                               |
| Beauty shops.....  | 4,232                | 28,426                               | 4,207   | 8,303                      | 585                      | 1,254                             | 7,508                                     | 1,542                | 11,037                               | 2,491   | 2,235                      | 306                                       | 405                      | 1,586                             |
| Barber shops.....  | 1,836                | 15,178                               | 4,017   | 6,828                      | 389                      | 264                               | 4,495                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                                       | (*)                      | (*)                               |
| Other personal services.....   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       | 1,990                | 22,280                               | 3,379   | 3,555                      | 715                                       | 1,270                    | 4,982                             |
| Business services.....   | 2,365                | 24,056                               | 3,529   | 6,419                      | 646                      | 951                               | 6,934                                     | 2,252                | 37,162                               | 7,433   | 7,404                      | 661                                       | 3,098                    | 7,525                             |
| Automobile parking, repair, and services.....                                  | 2,535                | 43,331                               | 18,360  | 6,414                      | 834                      | 2,311                             | 5,754                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                                       | (*)                      | (*)                               |
| Repair services, except automobile.....  | 1,167                | 14,383                               | 5,769   | 1,706                      | 256                      | 546                               | 3,475                                     | 2,279                | 37,133                               | 13,981  | 5,256                      | 775                                       | 1,983                    | 10,636                            |
| Amusement and recreation services.....   | 1,789                | 21,720                               | 4,640   | 3,644                      | 597                      | 1,210                             | 2,503                                     | 3,777                | 35,074                               | 9,377   | 8,130                      | 1,058                                     | 2,343                    | 2,393                             |
| Medical and health services.....   | 2,960                | 126,051                              | 14,647  | 20,666                     | 1,756                    | 3,545                             | 61,982                                    | 3,509                | 120,773                              | 3,317   | 11,216                     | 1,137                                     | 3,812                    | 71,213                            |
| Offices of physicians and surgeons.....  | 1,638                | 86,638                               | 9,842   | 14,395                     | 996                      | 2,330                             | 45,151                                    | 2,016                | 73,777                               | 741   | 7,185                      | 632                                       | 1,985                    | 45,722                            |
| Offices of dentists and dental surgeons.....                                   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       | 557                  | 30,523                               | 1,368   | 3,411                      | 399                                       | 1,253                    | 15,908                            |
| Other medical services.....  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       | (*)                  | (*)                                  | (*)   | (*)                        | (*)                                       | (*)                      | (*)                               |
| Legal services.....  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       | 1,084                | 17,966                               | 919   | 1,781                      | 204                                       | 361                      | 9,841                             |
| Engineering and architectural services.....                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       | (*)                  | (*)                                  | (*)   | (*)                        | (*)                                       | (*)                      | (*)                               |
| Accounting, auditing, and bookkeeping services.....                            | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       | 1,947                | 10,146                               | 245   | 3,254                      | 187                                       | 292                      | 3,457                             |
| Other services.....  | 2,178                | 8,041                                | 119   | 873                        | 82                       | 259                               | 4,441                                     | 2,649                | 20,028                               | 1,651   | 3,568                      | 518                                       | 790                      | 8,162                             |

Footnotes at end of table.



## PROPRIETORSHIPS IN 36 STATES

Table 2.5 — NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|--------------------------------------|---|----------------------------|--------------------------|---------------------------------|---|----------------------|--------------------------------------|---|----------------------------|--------------------------|---------------------------------|---|
| Arkansas   |                      |                                      |   |                            |                          |                                 |   |                      |                                      |   |                            |                          |                                 |   |
| All industries.....  | 120,329              | 2,446,400                            | 1,476,500                                       | 239,618                    | 45,809                   | 144,940                         | 256,994                                   | 812,219              | 24,169,038                           | 12,503,213                                      | 3,348,360                  | 558,705                  | 751,202                         | 3,422,063                                 |
| Agriculture, forestry, and fisheries.....                                      | 60,678               | 555,876                              | 287,471   | 57,978                     | 13,660                   | 91,443                          | 55,836                                    | 122,059              | 1,994,359                            | 1,235,678                                       | 368,978                    | 115,532                  | 172,952                         | 17,459                                    |
| Farms.....   | 59,424               | 530,102                              | 271,901   | 53,999                     | 13,310                   | 89,134                          | 54,530                                    | 91,839               | 1,672,629                            | 1,155,656                                       | 314,292                    | 108,243                  | 153,637                         | 156,505                                   |
| Field crop farms.....  | 19,322               | 331,333                              | 144,641   | 40,440                     | 7,888                    | 49,444                          | 61,819                                    | 15,887               | 601,210                              | 398,069   | 48,779                     | 20,483                   | 28,877                          | 8,197                                     |
| Livestock farms.....   | 32,763               | 174,180                              | 111,789   | 10,787                     | 4,823                    | 34,056                          | 16,108                                    | 24,678               | 562,478                              | 452,217   | 216,825                    | 26,765                   | 49,836                          | 150,667                                   |
| Other farms.....   | 7,339                | 24,589                               | 15,471  | 2,772                      | 539                      | 5,634                           | 1,181                                     | 1,181                | 769,941                              | 505,370   | 54,686                     | 60,995                   | 74,924                          | 14,035                                    |
| Other agriculture, forestry, and fisheries.....                                | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 30,220               | 321,730                              | 80,022  | 54,686                     | 7,289                    | 19,315                          | 73,964                                    |
| Contract construction.....   | 8,135                | 153,151                              | 85,736  | 28,490                     | 2,861                    | 5,747                           | 21,334                                    | 58,176               | 2,253,674                            | 1,370,276                                       | 490,010                    | 42,219                   | 56,993                          | 280,608                                   |
| General contractors.....   | 2,497                | 56,697                               | 37,238  | 8,634                      | 775                      | 2,585                           | 3,686                                     | 13,171               | 984,177                              | 703,274   | 175,038                    | 12,529                   | 19,987                          | 78,003                                    |
| Special trade contractors.....   | 4,710                | 94,548                               | 48,498  | 19,856                     | 2,086                    | 3,299                           | 16,196                                    | 42,652               | 1,202,490                            | 656,473   | 301,932                    | 29,161                   | 36,726                          | 192,504                                   |
| Manufacturing.....   | 1,840                | 89,786                               | 46,388  | 16,042                     | 1,672                    | 4,914                           | 6,822                                     | 24,741               | 1,012,456                            | 531,065   | 250,040                    | 24,209                   | 41,600                          | 124,953                                   |
| Transportation, communication, electric, gas, and sanitary services.....       | 4,300                | 102,445                              | 6,961   | 15,424                     | 4,592                    | 12,626                          | 8,318                                     | 21,152               | 591,085                              | 109,729   | 103,942                    | 28,863                   | 49,877                          | 75,376                                    |
| Trucking and warehousing.....  | 3,474                | 91,130                               | 6,957   | 12,263                     | 4,295                    | 12,268                          | 6,441                                     | 14,371               | 461,721                              | 74,282  | 82,324                     | 25,284                   | 38,322                          | 64,940                                    |
| Other transportation, communication, electric, gas, and sanitary services..... | 826                  | 11,315                               | 4   | 3,161                      | 297                      | 358                             | 1,877                                     | 6,781                | 129,364                              | 35,447  | 21,618                     | 3,579                    | 11,555                          | 10,436                                    |
| Wholesale and retail trade.....  | 23,136               | 1,242,166                            | 973,241   | 78,375                     | 17,720                   | 14,744                          | 71,801                                    | 198,978              | 11,760,639                           | 8,174,231                                       | 1,090,435                  | 202,082                  | 152,195                         | 812,174                                   |
| Wholesale trade.....   | 2,069                | 228,437                              | 191,055   | 7,306                      | 2,424                    | 2,828                           | 11,067                                    | 31,859               | 2,220,512                            | 1,596,350                                       | 136,956                    | 20,701                   | 24,319                          | 194,810                                   |
| Retail trade.....  | 20,583               | 1,003,453                            | 774,277   | 70,829                     | 15,253                   | 11,672                          | 59,859                                    | 163,417              | 9,413,579                            | 6,487,580                                       | 942,724                    | 180,085                  | 128,767                         | 610,774                                   |
| Building materials, hardware, and farm equipment.....                          | 1,032                | 86,483                               | 64,405  | 6,914                      | 1,514                    | 1,189                           | 6,449                                     | 5,237                | 306,969                              | 202,117   | 28,499                     | 8,689                    | 5,976                           | 26,799                                    |
| General merchandise stores.....  | 3,490                | 30,870                               | 21,130  | 8,972                      | 624                      | 832                             | 3,688                                     | 30,722               | 387,634                              | 235,598   | 23,464                     | 7,553                    | 7,765                           | 3,339                                     |
| Food stores.....   | 4,640                | 268,846                              | 231,733   | 8,972                      | 3,604                    | 2,962                           | 11,194                                    | 16,009               | 1,317,893                            | 1,013,151                                       | 86,435                     | 21,583                   | 15,602                          | 71,110                                    |
| Automotive dealers.....  | 4,234                | 302,917                              | 255,278   | 14,251                     | 2,410                    | 1,503                           | 11,675                                    | 25,543               | 3,349,594                            | 2,618,494                                       | 237,454                    | 35,766                   | 21,014                          | 138,571                                   |
| Apparel and accessory stores.....  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 7,848                | 344,941                              | 215,598   | 39,254                     | 6,512                    | 4,133                           | 28,132                                    |
| Furniture, home furnishings, and equipment stores.....                         | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 12,234               | 730,312                              | 487,901   | 89,587                     | 12,751                   | 10,841                          | 51,298                                    |
| Eating and drinking places.....  | 2,847                | 95,998                               | 50,177  | 18,802                     | 2,936                    | 2,196                           | 8,209                                     | 34,979               | 1,360,660                            | 639,272   | 273,337                    | 35,236                   | 36,204                          | 114,489                                   |
| Other retail trade.....  | 3,083                | 136,504                              | 92,344  | 13,030                     | 3,128                    | 2,100                           | 14,506                                    | 30,845               | 1,613,577                            | 1,075,509                                       | 138,472                    | 35,725                   | 24,029                          | 145,036                                   |
| Finance, insurance, and real estate.....                                       | 5,314                | 71,944                               | 20,888  | 4,674                      | 545                      | 2,294                           | 22,291                                    | 76,473               | 1,032,262                            | 162,075   | 59,620                     | 18,342                   | 44,405                          | 34,793                                    |
| Insurance agents, brokers, and service.....                                    | 1,354                | 17,757                               | -   | 425                        | 40                       | 419                             | 7,491                                     | 16,671               | 294,216                              | 62,443  | 29,309                     | 2,457                    | 7,528                           | 113,098                                   |
| Real estate.....   | 3,878                | 39,985                               | 7,570   | 4,222                      | 501                      | 1,865                           | 14,598                                    | 53,539               | 653,568                              | 82,819  | 19,579                     | 14,637                   | 34,708                          | 205,219                                   |
| Agents, brokers, and managers.....   | 1,660                | 10,208                               | 3   | 389                        | 77                       | 402                             | 6,126                                     | 44,403               | 474,659                              | 17,356  | 12,979                     | 7,747                    | 20,089                          | 178,881                                   |
| Other real estate.....   | 2,218                | 29,777                               | 7,567   | 3,833                      | 424                      | 1,463                           | 8,472                                     | 9,136                | 178,909                              | 65,453  | 6,600                      | 6,890                    | 14,619                          | 26,338                                    |
| Services.....  | 16,436               | 208,732                              | 49,002  | 31,631                     | 3,850                    | 11,237                          | 68,242                                    | 306,460              | 5,464,729                            | 905,814   | 980,483                    | 125,535                  | 227,241                         | 1,768,804                                 |
| Hotels, rooming houses, camps, and other lodging places.....                   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 12,170               | 226,276                              | 34,554  | 30,990                     | 18,319                   | 35,462                          | 17,301                                    |
| Personal services.....   | 6,073                | 42,222                               | 10,037  | 11,274                     | 904                      | 3,136                           | 11,813                                    | 50,128               | 988,408                              | 143,284   | 146,471                    | 18,268                   | 28,959                          | 117,112                                   |
| Laundries and dry cleaning plants.....   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 9,753                | 202,341                              | 57,028  | 45,993                     | 6,882                    | 15,388                          | 30,493                                    |
| Beauty shops.....  | 3,694                | 13,492                               | 4,078   | 1,188                      | 135                      | 654                             | 5,202                                     | 12,772               | 167,041                              | 41,525  | 56,827                     | 5,763                    | 5,884                           | 29,813                                    |
| R Barber shops.....  | 1,388                | 10,929                               | 1,142   | 3,497                      | 317                      | 200                             | 4,630                                     | 9,105                | 86,902                               | 5,066   | 29,074                     | 2,327                    | 1,588                           | 27,965                                    |
| Other personal services.....   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 18,498               | 132,124                              | 39,665  | 16,977                     | 3,296                    | 6,099                           | 28,841                                    |
| Business services.....   | 791                  | 12,304                               | 2,578   | 1,835                      | 192                      | 1,169                           | 2,762                                     | 56,480               | 802,396                              | 216,874   | 201,662                    | 16,050                   | 29,995                          | 172,975                                   |
| Automobile parking, repair, and services.....                                  | 1,605                | 27,223                               | 12,291  | 4,723                      | 560                      | 703                             | 4,086                                     | 16,847               | 469,404                              | 191,711   | 103,683                    | 13,581                   | 19,391                          | 59,168                                    |
| Repair services, except automobile.....  | 1,329                | 12,599                               | 8,245   | 1,475                      | 236                      | 544                             | 1,187                                     | 19,925               | 240,951                              | 100,485   | 38,144                     | 6,502                    | 8,811                           | 47,835                                    |
| Amusement and recreation services.....   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 19,785               | 234,683                              | 33,921  | 27,940                     | 5,389                    | 18,122                          | 20,472                                    |
| Medical and health services.....   | 1,888                | 72,992                               | 8,597   | 8,856                      | 1,048                    | 2,752                           | 37,109                                    | 50,920               | 1,945,418                            | 107,282   | 295,912                    | 33,563                   | 55,353                          | 936,409                                   |
| Offices of physicians and surgeons.....  | 651                  | 40,487                               | 5,236   | 5,236                      | 578                      | 1,738                           | 27,722                                    | 19,406               | 1,097,350                            | 16,673  | 139,196                    | 29,715                   | 29,715                          | 607,586                                   |
| Offices of dentists and dental surgeons.....                                   | 282                  | 12,238                               | 1,613   | 1,613                      | 128                      | 433                             | 6,298                                     | 9,272                | 493,248                              | 37,019  | 84,006                     | 8,951                    | 11,928                          | 222,460                                   |
| Other medical services.....  | 955                  | 20,267                               | 5,629   | 2,007                      | 342                      | 581                             | 8,089                                     | 22,242               | 356,820                              | 53,590  | 72,710                     | 10,661                   | 13,710                          | 126,363                                   |
| Legal services.....  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 13,281               | 348,999                              | 8,188   | 45,514                     | 4,231                    | 7,340                           | 176,525                                   |
| Engineering and architectural services.....                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 16,712               | 33,338                               | 33,338  | 33,338                     | 2,212                    | 4,215                           | 52,767                                    |
| Accounting, auditing, and bookkeeping services.....                            | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 20,899               | 181,912                              | 2,404   | 31,066                     | 3,315                    | 7,281                           | 80,874                                    |
| Other services.....  | 801                  | 2,572                                | 14  | (*)                        | 31                       | 420                             | 916                                       | 36,140               | 258,770                              | 33,773  | 25,828                     | 4,105                    | 12,312                          | 87,366                                    |

Footnotes at end of table.

PROPRIETORSHIPS IN 36 STATES

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected Industry  | Colorado             |                                      |   |                            |                          |                                 |   | Connecticut          |                                      |   |                            |                          |                                 |   |
|--|----------------------|--------------------------------------|---|----------------------------|--------------------------|---------------------------------|---|----------------------|--------------------------------------|---|----------------------------|--------------------------|---------------------------------|---|
|  | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
| All industries.....  | 117,843              | 2,761,138                            | 1,575,694                                       | 288,197                    | 59,328                   | 114,583                         | 341,022                                   | 90,286               | 2,459,729                            | 1,295,492                                       | 283,646                    | 43,075                   | 67,917                          | 519,681                                   |
| Agriculture, forestry, and fisheries.....                                      | 35,464               | 585,155                              | 394,082   | 32,359                     | 21,423                   | 49,976                          | 26,990                                    | 6,879                | 135,848                              | 80,554  | 19,081                     | 4,910                    | 15,405                          | 5,557                                     |
| Farms.....   | 32,215               | 544,149                              | 369,118   | 29,900                     | 20,941                   | 48,411                          | 22,578                                    | 4,975                | 90,636                               | 67,998  | 7,960                      | 3,732                    | 12,251                          | 13,913                                    |
| Field crop farms.....  | 9,915                | 110,127                              | 42,028  | 6,824                      | 6,908                    | 12,993                          | 24,649                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Livestock farms.....   | 16,397               | 398,669                              | 298,990   | 19,130                     | 13,120                   | 30,723                          | 3,110                                     | 2,859                | 78,552                               | 57,610  | 6,682                      | 3,021                    | 10,713                          | 12,280                                    |
| Other farms.....   | 5,903                | 35,353                               | 28,100  | 3,936                      | 913                      | 4,695                           | 15,181                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Other agriculture, forestry, and fisheries.....                                | 3,249                | 41,006                               | 24,964  | 2,459                      | 482                      | 1,565                           | 4,412                                     | 1,904                | 45,212                               | 12,556  | 11,121                     | 1,178                    | 3,154                           | 9,470                                     |
| Contract construction.....   | 11,235               | 244,312                              | 136,062   | 60,322                     | 4,136                    | 8,939                           | 31,469                                    | 11,479               | 371,694                              | 229,641   | 68,605                     | 6,015                    | 10,865                          | 67,343                                    |
| General contractors.....   | 1,935                | 98,689                               | 65,141  | 23,493                     | 1,729                    | 2,154                           | 7,061                                     | 1,663                | 145,866                              | 119,133   | 18,904                     | 1,538                    | 1,070                           | 12,352                                    |
| Special trade contractors.....   | 8,988                | 142,829                              | 70,734  | 36,699                     | 2,407                    | 6,777                           | 23,474                                    | 9,738                | 220,942                              | 109,290   | 48,852                     | 4,188                    | 8,911                           | 53,738                                    |
| Manufacturing.....   | 1,444                | 60,601                               | 30,626  | 13,912                     | 1,878                    | 2,693                           | 7,662                                     | 2,707                | 48,709                               | 29,783  | 11,760                     | 900                      | 1,787                           | 6,324                                     |
| Transportation, communication, electric, gas, and sanitary services.....       | 4,708                | 120,600                              | 45,471  | 16,310                     | 4,745                    | 6,749                           | 13,044                                    | 1,772                | 42,154                               | 10,628  | 14,681                     | 1,770                    | 2,356                           | 6,467                                     |
| Trucking and warehousing.....  | 3,397                | 101,288                              | 38,584  | 15,132                     | 4,493                    | 5,622                           | 8,700                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Other transportation, communication, electric, gas, and sanitary services..... | 1,311                | 19,312                               | 6,887   | 1,178                      | 252                      | 1,127                           | 4,344                                     | 806                  | 30,756                               | 8,586   | 11,342                     | 1,043                    | 1,539                           | 5,401                                     |
| Wholesale and retail trade.....  | 21,884               | 1,135,826                            | 832,184   | 91,417                     | 16,881                   | 16,297                          | 70,938                                    | 22,741               | 1,137,237                            | 824,460   | 84,733                     | 19,411                   | 13,975                          | 113,248                                   |
| Wholesale trade.....   | 2,894                | 301,913                              | 239,954   | 14,428                     | 3,013                    | 3,250                           | 19,387                                    | 3,496                | 139,236                              | 90,933  | 6,055                      | 771                      | 1,843                           | 24,924                                    |
| Retail trade.....  | 18,989               | 827,497                              | 587,200   | 76,902                     | 13,813                   | 12,823                          | 51,441                                    | 18,868               | 973,708                              | 714,949   | 77,853                     | 18,288                   | 11,931                          | 86,527                                    |
| Building materials, hardware, and farm equipment.....                          | 899                  | 54,370                               | 36,973  | 5,485                      | 963                      | 1,237                           | 4,252                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| General merchandise stores.....  | 4,301                | 28,084                               | 16,882  | 1,744                      | 406                      | 561                             | 2,358                                     | 2,766                | 43,108                               | 29,380  | 3,399                      | 368                      | 1,183                           | 5,050                                     |
| Food stores.....   | 795                  | 115,572                              | 96,790  | 5,668                      | 1,366                    | 990                             | 5,285                                     | 2,298                | 138,099                              | 114,912   | 5,223                      | 1,641                    | 1,306                           | 8,169                                     |
| Automotive dealers.....  | 3,624                | 274,449                              | 213,544   | 20,642                     | 2,266                    | 2,947                           | 14,507                                    | 1,832                | 250,094                              | 202,909   | 17,591                     | 2,554                    | 1,652                           | 14,551                                    |
| Apparel and accessory stores.....  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 1,083                | 61,600                               | 42,220  | 6,280                      | 828                      | 530                             | 5,379                                     |
| Furniture, home furnishings, and equipment stores.....                         | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 1,500                | 74,769                               | 49,271  | 8,664                      | 1,282                    | 1,248                           | 7,389                                     |
| Eating and drinking places.....  | 3,728                | 101,216                              | 47,598  | 20,650                     | 3,480                    | 2,936                           | 7,370                                     | 2,758                | 115,217                              | 60,673  | 19,013                     | 5,713                    | 2,210                           | 15,746                                    |
| Other retail trade.....  | 4,258                | 163,183                              | 119,019   | 11,595                     | 3,400                    | 2,915                           | 11,569                                    | 5,922                | 245,903                              | 183,786   | 10,867                     | 5,081                    | 3,154                           | 26,242                                    |
| Finance, insurance, and real estate.....                                       | 10,188               | 158,886                              | 59,283  | 6,479                      | 1,447                    | 3,355                           | 43,154                                    | 9,258                | 142,958                              | 36,907  | 7,366                      | 2,559                    | 5,178                           | 48,461                                    |
| Insurance agents, brokers, and service.....                                    | 2,530                | 45,074                               | 8,142   | 4,620                      | 232                      | 1,096                           | 13,485                                    | 2,540                | 57,678                               | 21,839  | 2,924                      | 352                      | 830                             | 20,500                                    |
| Real estate.....   | 6,852                | 74,020                               | 25,798  | 1,628                      | 1,036                    | 1,696                           | 21,899                                    | 5,965                | 72,647                               | 11,720  | 2,658                      | 2,025                    | 4,275                           | 22,898                                    |
| Agents, brokers, and managers.....   | 4,655                | 52,235                               | 15,406  | 1,078                      | 247                      | 781                             | 18,490                                    | 4,838                | 40,694                               | 1,557   | 566                        | 722                      | 1,998                           | 18,027                                    |
| Other real estate.....   | 2,197                | 21,785                               | 10,392  | 550                        | 789                      | 915                             | 3,409                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Services.....  | 30,622               | 404,321                              | 64,460  | 63,107                     | 7,862                    | 21,671                          | 149,117                                   | 34,186               | 578,149                              | 83,187  | 77,341                     | 7,483                    | 18,274                          | 271,948                                   |
| Hotels, rooming houses, camps, and other lodging places.....                   | 1,293                | 34,067                               | 2,365   | 3,133                      | 2,403                    | 5,702                           | 5,156                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Personal services.....   | 4,501                | 46,273                               | 7,858   | 13,136                     | 1,075                    | 3,557                           | 10,483                                    | 3,853                | 65,421                               | 20,338  | 15,694                     | 1,441                    | 2,089                           | 16,382                                    |
| Laundries and dry cleaning plants.....   | 1,136                | 29,227                               | 6,131   | 8,752                      | 756                      | 2,408                           | 6,087                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Beauty shops.....  | 1,221                | 11,879                               | 1,438   | 4,293                      | 286                      | 349                             | 3,069                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Barber shops.....  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Other personal services.....   | 1,567                | 2,558                                | 189   | 91                         | 17                       | 800                             | 1,345                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Business services.....   | 5,332                | 41,945                               | 12,804  | 6,205                      | 383                      | 1,277                           | 11,727                                    | 6,278                | 74,856                               | 23,754  | 6,613                      | 732                      | 2,392                           | 26,547                                    |
| Automobile parking, repair, and services.....                                  | 1,982                | 40,085                               | 22,231  | 7,667                      | 1,270                    | 2,316                           | 5,018                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Repair services, except automobile.....  | 2,087                | 20,764                               | 6,609   | 3,601                      | 435                      | 649                             | 6,302                                     | 1,283                | 23,725                               | 11,697  | 3,592                      | 273                      | 575                             | 7,216                                     |
| Amusement and recreation services.....   | 2,409                | 15,694                               | 1,861   | 1,388                      | 61                       | 748                             | 3,484                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Medical and health services.....   | 3,537                | 124,601                              | 6,061   | 15,616                     | 1,247                    | 3,929                           | 73,484                                    | 7,944                | 218,933                              | 10,343  | 26,756                     | 2,321                    | 6,007                           | 132,658                                   |
| Offices of physicians and surgeons.....  | 1,259                | 64,907                               | 1,254   | 7,798                      | 463                      | 1,808                           | 40,555                                    | 3,507                | 123,358                              | 2,742   | 15,097                     | 1,057                    | 3,430                           | 72,869                                    |
| Offices of dentists and dental surgeons.....                                   | 1,232                | 39,389                               | 3,379   | 4,123                      | 576                      | 1,830                           | 22,781                                    | 1,038                | 58,859                               | 3,603   | 7,523                      | 1,057                    | 3,430                           | 32,744                                    |
| Other medical services.....  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 3,399                | 36,716                               | 3,998   | 4,136                      | 581                      | 952                             | 21,545                                    |
| Legal services.....  | 2,289                | 29,926                               | 700   | 2,626                      | 201                      | 575                             | 17,733                                    | 2,296                | 55,223                               | 2,722   | 6,946                      | 453                      | 1,192                           | 31,640                                    |
| Engineering and architectural services.....                                    | 946                  | 28,114                               | 2,806   | 8,340                      | 572                      | 1,227                           | 6,604                                     | 1,952                | 43,828                               | 8,548   | 9,470                      | 427                      | 1,869                           | 17,321                                    |
| Accounting, auditing, and bookkeeping services.....                            | 2,225                | 11,120                               | 399   | 1,199                      | 124                      | 887                             | 5,458                                     | 2,914                | 23,163                               | 87  | 3,379                      | 304                      | 925                             | 11,890                                    |
| Other services.....  | 4,021                | 11,732                               | 766   | 196                        | 91                       | 804                             | 3,668                                     | 5,808                | 36,688                               | 2,136   | 1,117                      | 224                      | 1,022                           | 22,338                                    |

Footnotes at end of table.



Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Florida              |   |  |                               |                             |   |   | Georgia              |   |  |                               |                             |   |   |
|--|----------------------|---|--|-------------------------------|-----------------------------|---|---|----------------------|---|--|-------------------------------|-----------------------------|---|---|
|  | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) |
| All industries.....  | 271,253              | 6,283,825                               | 3,506,429  | 807,910                       | 117,007                     | 230,840                                 | 888,141   | 183,722              | 4,698,354                               | 3,007,658  | 525,831                       | 74,423                      | 188,125                                 | 495,759   |
| Agriculture, forestry, and fisheries.....                                      | 52,799               | 624,393                                 | 407,047  | 145,951                       | 19,426                      | 61,033                                  | 17,452  | 76,961               | 779,892                                 | 535,383  | 72,485                        | 19,053                      | 91,808                                  | 4,899   |
| Farms.....   | 44,315               | 471,221                                 | 339,515  | 90,760                        | 16,905                      | 49,333                                  | 5,425   | 74,602               | 738,203                                 | 519,164  | 64,485                        | 18,326                      | 89,320                                  | 12,466  |
| Field crop farms.....  | 7,224                | 36,360                                  | 37,187   | 9,981                         | 1,606                       | 7,346                                   | 3,522   | 30,690               | 291,279                                 | 172,785  | 25,559                        | 7,598                       | 35,888                                  | 15,928  |
| Livestock farms.....   | 14,404               | 136,397                                 | 111,601  | 14,021                        | 4,250                       | 17,312                                  | 14,314  | 32,314               | 384,449                                 | 304,494  | 28,997                        | 8,806                       | 44,031                                  | 16,085  |
| Other farms.....   | 22,687               | 274,464                                 | 190,727  | 66,758                        | 11,049                      | 24,675                                  | 16,217  | 11,998               | 62,475                                  | 41,885   | 10,029                        | 1,922                       | 9,401                                   | 12,309  |
| Other agriculture, forestry, and fisheries.....                                | 8,484                | 153,172                                 | 67,532   | 55,191                        | 2,521                       | 11,700                                  | 12,027  | 2,359                | 41,689                                  | 16,219   | 8,000                         | 727                         | 2,483                                   | 7,365   |
| Contract construction.....   | 25,623               | 706,291                                 | 457,401  | 173,827                       | 11,642                      | 14,200                                  | 97,437  | 13,408               | 480,440                                 | 318,194  | 111,940                       | 7,246                       | 16,050                                  | 44,511  |
| General contractors.....   | 5,731                | 314,255                                 | 245,846  | 57,747                        | 3,859                       | 5,245                                   | 23,532  | 2,316                | 221,499                                 | 171,850  | 36,163                        | 2,724                       | 6,827                                   | 9,396   |
| Special trade contractors.....   | 18,964               | 376,026                                 | 199,100  | 107,984                       | 7,465                       | 8,967                                   | 72,448  | 10,568               | 244,240                                 | 142,302  | 66,899                        | 3,995                       | 8,839                                   | 33,301  |
| Manufacturing.....   | 4,956                | 159,566                                 | 89,378   | 29,184                        | 3,426                       | 7,655                                   | 16,388  | 4,949                | 161,789                                 | 99,044   | 34,275                        | 3,023                       | 10,539                                  | 11,328  |
| Transportation, communication, electric, gas, and sanitary services.....       | 5,641                | 152,302                                 | 99,466   | 21,426                        | 6,031                       | 15,011                                  | 8,806   | 4,956                | 143,555                                 | 40,200   | 22,333                        | 4,531                       | 14,293                                  | 17,925  |
| Trucking and warehousing.....  | 3,234                | 108,681                                 | 44,000   | 12,774                        | 3,453                       | 12,386                                  | 8,825   | 4,268                | 113,276                                 | 24,703   | 15,028                        | 4,103                       | 13,797                                  | 16,032  |
| Other transportation, communication, electric, gas, and sanitary services..... | 2,407                | 43,621                                  | 15,466   | 8,652                         | 2,578                       | 2,625                                   | 119   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   |
| Wholesale and retail trade.....  | 66,269               | 2,949,226                               | 2,181,341  | 214,055                       | 36,312                      | 41,782                                  | 192,245   | 39,285               | 2,306,993                               | 1,786,380  | 147,606                       | 26,906                      | 26,408                                  | 157,062   |
| Wholesale trade.....   | 10,781               | 507,150                                 | 365,694  | 18,923                        | 3,001                       | 7,672                                   | 58,721  | 5,816                | 414,278                                 | 306,333  | 21,228                        | 2,337                       | 4,807                                   | 41,482  |
| Retail trade.....  | 55,487               | 2,442,172                               | 1,815,647  | 195,132                       | 33,311                      | 34,110                                  | 133,521   | 33,308               | 1,886,972                               | 1,478,093  | 125,024                       | 24,416                      | 20,979                                  | 114,998   |
| Building materials, hardware, and farm equipment.....                          | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   |
| General merchandise stores.....  | 10,968               | 174,353                                 | 116,201  | 8,504                         | 2,231                       | 2,731                                   | 19,265  | 5,774                | 156,935                                 | 122,842  | 4,642                         | 2,137                       | 2,909                                   | 15,100  |
| Food stores.....   | 7,644                | 486,769                                 | 400,923  | 35,936                        | 4,981                       | 6,477                                   | 13,577  | 7,017                | 687,442                                 | 312,461  | 13,478                        | 4,820                       | 3,400                                   | 15,740  |
| Automotive dealers.....  | 10,115               | 841,431                                 | 686,695  | 55,838                        | 7,625                       | 5,569                                   | 29,853  | 7,903                | 689,131                                 | 563,831  | 41,631                        | 7,305                       | 5,252                                   | 28,981  |
| Apparel and accessory stores.....  | 1,781                | 90,744                                  | 59,580   | 7,997                         | 1,294                       | 1,002                                   | 8,628   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   |
| Furniture, home furnishings, and equipment stores.....                         | 3,115                | 128,535                                 | 93,306   | 10,043                        | 1,922                       | 1,560                                   | 7,493   | 1,656                | 93,009                                  | 65,283   | 6,905                         | 962                         | 1,271                                   | 8,998   |
| Eating and drinking places.....  | 6,527                | 228,581                                 | 133,706  | 34,811                        | 6,617                       | 7,726                                   | 12,187  | 3,408                | 99,725                                  | 59,412   | 19,146                        | 1,872                       | 2,551                                   | 8,418   |
| Other retail trade.....  | 14,002               | 408,805                                 | 266,580  | 36,244                        | 6,766                       | 7,973                                   | 33,343  | 5,312                | 351,082                                 | 253,145  | 28,007                        | 5,651                       | 3,998                                   | 33,131  |
| Finance, insurance, and real estate.....                                       | 22,914               | 342,411                                 | 67,194   | 13,737                        | 8,175                       | 17,386                                  | 105,792   | 8,557                | 191,842                                 | 79,170   | 18,078                        | 2,885                       | 5,369                                   | 43,278  |
| Insurance agents, brokers, and service.....                                    | 4,356                | 68,438                                  | 346  | 5,762                         | 597                         | 2,811                                   | 33,080  | 2,623                | 46,238                                  | 6,397  | 6,355                         | 365                         | 1,171                                   | 17,762  |
| Real estate.....   | 16,594               | 250,431                                 | 61,028   | 7,662                         | 7,480                       | 13,789                                  | 61,780  | 5,700                | 142,514                                 | 72,773   | 10,474                        | 2,244                       | 3,993                                   | 26,680  |
| Agents, brokers, and managers.....   | 10,287               | 137,345                                 | 9,088  | 4,023                         | 2,480                       | 5,175                                   | 58,882  | 4,154                | 45,467                                  | 6,730  | 1,648                         | 671                         | 1,349                                   | 17,334  |
| Other real estate.....   | 6,307                | 113,086                                 | 51,940   | 3,639                         | 5,000                       | 8,614                                   | 2,898   | 1,946                | 97,047                                  | 66,043   | 8,826                         | 1,573                       | 2,644                                   | 9,346   |
| Services.....  | 92,454               | 1,345,088                               | 241,442  | 209,606                       | 31,856                      | 73,417                                  | 450,737   | 35,168               | 628,754                                 | 146,410  | 118,462                       | 10,723                      | 23,519                                  | 215,905   |
| Hotels, rooming houses, camps, and other lodging places.....                   | 10,275               | 153,057                                 | 13,136   | 15,004                        | 10,672                      | 25,834                                  | 15,462  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   |
| Personal services.....   | 21,632               | 236,534                                 | 65,195   | 49,921                        | 5,906                       | 12,299                                  | 48,523  | 8,675                | 97,964                                  | 19,233   | 29,181                        | 2,088                       | 4,751                                   | 23,605  |
| Laundries and dry cleaning plants.....   | 6,043                | 62,158                                  | 14,949   | 16,003                        | 2,006                       | 4,659                                   | 7,407   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   |
| Beauty shops.....  | 6,639                | 88,035                                  | 26,199   | 30,162                        | 2,211                       | 3,307                                   | 14,736  | 4,118                | 37,094                                  | 8,443  | 13,969                        | 961                         | 1,103                                   | 6,042   |
| Barber shops.....  | 3,741                | 18,788                                  | 1,222  | 27                            | 138                         | 319                                     | 11,789  | 2,428                | 18,539                                  | 258  | 5,033                         | 118                         | 376                                     | 8,162   |
| Other personal services.....   | 5,209                | 67,553                                  | 22,825   | 3,729                         | 1,551                       | 4,014                                   | 14,591  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   |
| Business services.....   | 9,464                | 89,665                                  | 24,032   | 15,464                        | 1,579                       | 3,588                                   | 23,279  | 5,395                | 70,306                                  | 24,601   | 11,347                        | 1,291                       | 3,279                                   | 9,753   |
| Automobile parking, repair, and services.....                                  | 3,873                | 95,237                                  | 46,421   | 19,699                        | 2,309                       | 3,898                                   | 16,603  | 2,974                | 85,533                                  | 49,287   | 18,228                        | 1,854                       | 2,089                                   | 11,792  |
| Repair services, except automobile.....  | 7,472                | 62,332                                  | 29,229   | 6,799                         | 1,409                       | 2,353                                   | 15,060  | 3,783                | 18,426                                  | 7,710  | 2,372                         | 270                         | 983                                     | 3,463   |
| Amusement and recreation services.....   | 7,045                | 82,084                                  | 15,348   | 13,753                        | 1,549                       | 4,941                                   | 13,508  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   |
| Medical and health services.....   | 12,922               | 413,687                                 | 28,708   | 58,286                        | 5,344                       | 13,450                                  | 221,944   | 5,810                | 246,211                                 | 23,758   | 39,792                        | 2,908                       | 6,025                                   | 126,455   |
| Offices of physicians and surgeons.....  | 5,126                | 247,270                                 | 9,770  | 34,693                        | 2,889                       | 7,833                                   | 141,252   | 2,219                | 121,124                                 | 3,136  | 16,212                        | 1,235                       | 2,818                                   | 72,949  |
| Offices of dentists and dental surgeons.....                                   | 2,053                | 97,337                                  | 10,167   | 13,986                        | 1,261                       | 3,042                                   | 45,412  | 1,243                | 68,472                                  | 7,605  | 10,344                        | 823                         | 2,003                                   | 35,687  |
| Other medical services.....  | 5,743                | 69,080                                  | 8,771  | 9,607                         | 1,194                       | 2,575                                   | 35,280  | 2,343                | 56,615                                  | 13,017   | 13,236                        | 850                         | 1,204                                   | 17,819  |
| Legal services.....  | 4,284                | 93,796                                  | 7,108  | 10,814                        | 1,084                       | 2,672                                   | 46,977  | 1,454                | 32,103                                  | 7,285  | 3,720                         | 155                         | 749                                     | 15,404  |
| Engineering and architectural services.....                                    | 2,723                | 43,666                                  | 6,269  | 9,139                         | 579                         | 1,146                                   | 16,124  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   |
| Accounting, auditing, and bookkeeping services.....                            | 3,650                | 29,774                                  | 562  | 5,135                         | 702                         | 1,218                                   | 14,627  | 1,848                | 17,906                                  | 811  | 3,449                         | 167                         | 851                                     | 9,663   |
| Other services.....  | 9,114                | 45,256                                  | 5,234  | 5,592                         | 723                         | 2,018                                   | 18,630  | 1,883                | 12,607                                  | 1,672  | 3,572                         | 203                         | 304                                     | 5,152   |

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Number of businesses | Illinois                                |  |                               |                             |   | Indiana   |                      |   |  |                               |                             |   |   |
|--|----------------------|---|--|-------------------------------|-----------------------------|---|---|----------------------|---|--|-------------------------------|-----------------------------|---|---|
|  |                      | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) |
| All industries.....  | 481,779              | 12,470,888                              | 6,907,621  | 1,271,062                     | 390,102                     | 572,292                                 | 1,979,189                                       | 281,139              | 5,840,205                               | 3,510,041  | 563,145                       | 124,554                     | 282,288                                 | 840,240   |
| Agriculture, forestry, and fisheries.....                                      | 176,001              | 2,491,424                               | 1,295,223  | 93,554                        | 131,188                     | 335,177                                 | 371,596   | 134,781              | 1,215,132                               | 654,079  | 49,689                        | 64,501                      | 175,689                                 | 130,519   |
| Farms.....   | 171,424              | 2,411,822                               | 1,265,295  | 76,652                        | 130,058                     | 329,795                                 | 354,521   | 133,398              | 1,189,931                               | 639,564  | 48,723                        | 64,387                      | 174,658                                 | 126,822   |
| Field crop farms.....  | 97,235               | 1,777,860                               | 884,918  | 33,604                        | 80,694                      | 189,335                                 | 241,777   | 76,694               | 514,024                                 | 220,967  | 17,476                        | 36,032                      | 84,540                                  | 72,475  |
| Livestock farms.....   | 61,151               | 1,176,064                               | 737,740  | 34,999                        | 44,580                      | 123,196                                 | 119,462   | 49,323               | 622,231                                 | 383,394  | 23,544                        | 26,034                      | 82,436                                  | 52,008  |
| Other farms.....   | 13,038               | 57,878                                  | 42,637   | 8,449                         | 4,784                       | 7,264                                   | 16,718  | 7,381                | 53,676                                  | 35,203   | 7,703                         | 2,321                       | 7,682                                   | 2,339   |
| Other agriculture, forestry, and fisheries.....                                | 4,377                | 81,602                                  | 29,928   | 16,902                        | 1,130                       | 5,382                                   | 17,075  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   |
| Contract construction.....   | 30,118               | 1,017,504                               | 644,651  | 233,943                       | 18,051                      | 29,796                                  | 150,474   | 19,870               | 556,824                                 | 353,396  | 120,359                       | 7,252                       | 13,272                                  | 107,835   |
| General contractors.....   | 5,712                | 377,120                                 | 273,958  | 74,938                        | 6,518                       | 9,097                                   | 30,032  | 4,752                | 297,976                                 | 226,660  | 63,665                        | 3,731                       | 5,774                                   | 33,434  |
| Special trade contractors.....   | 24,009               | 633,396                                 | 367,482  | 158,450                       | 11,451                      | 19,831                                  | 119,881   | 14,444               | 253,213                                 | 123,606  | 55,522                        | 3,461                       | 7,386                                   | 72,838  |
| Manufacturing.....   | 6,924                | 357,300                                 | 201,161  | 99,907                        | 8,702                       | 11,754                                  | 53,126  | 2,820                | 106,275                                 | 69,632   | 23,784                        | 2,025                       | 3,478                                   | 15,011  |
| Transportation, communication, electric, gas, and sanitary services.....       | 11,613               | 302,572                                 | 70,506   | 56,933                        | 12,028                      | 26,149                                  | 43,194  | 9,652                | 135,611                                 | 31,854   | 13,231                        | 4,362                       | 14,745                                  | 25,706  |
| Trucking and warehousing.....  | 7,835                | 227,255                                 | 40,388   | 49,903                        | 11,224                      | 22,184                                  | 29,514  | 6,105                | 107,007                                 | 25,334   | 12,477                        | 4,100                       | 12,252                                  | 13,891  |
| Other transportation, communication, electric, gas, and sanitary services..... | 3,778                | 75,317                                  | 30,113   | 7,030                         | 804                         | 3,965                                   | 13,680  | 3,547                | 28,604                                  | 6,520  | 754                           | 262                         | 2,493                                   | 11,815  |
| Wholesale and retail trade.....  | 96,091               | 5,749,048                               | 4,206,351  | 447,961                       | 181,881                     | 69,729                                  | 383,439   | 49,693               | 2,945,631                               | 2,226,955  | 214,076                       | 32,725                      | 38,406                                  | 223,314   |
| Wholesale trade.....   | 15,004               | 1,231,221                               | 926,408  | 57,081                        | 11,713                      | 12,778                                  | 115,978   | 5,865                | 434,919                                 | 334,019  | 18,183                        | 3,692                       | 6,777                                   | 37,370  |
| Retail trade.....  | 80,833               | 4,490,340                               | 3,261,519  | 387,750                       | 169,343                     | 56,743                                  | 264,331   | 43,754               | 2,501,688                               | 1,887,414  | 195,097                       | 28,939                      | 31,653                                  | 185,151   |
| Building materials, hardware, and farm equipment.....                          | 2,333                | 286,149                                 | 224,659  | 26,607                        | 7,824                       | 4,427                                   | 10,382  | 1,641                | 154,475                                 | 117,868  | 13,169                        | 2,778                       | 2,109                                   | 8,890   |
| General merchandise stores.....  | 16,894               | 227,424                                 | 159,015  | 16,606                        | 6,554                       | 3,216                                   | 20,050  | 10,818               | 126,540                                 | 77,173   | 6,909                         | 1,345                       | 3,245                                   | 20,277  |
| Food stores.....   | 8,678                | 813,534                                 | 650,412  | 50,920                        | 29,128                      | 7,512                                   | 31,618  | 4,566                | 465,756                                 | 385,193  | 24,734                        | 4,132                       | 4,314                                   | 22,561  |
| Automotive dealers.....  | 11,959               | 1,437,034                               | 1,141,004  | 104,165                       | 43,841                      | 9,092                                   | 51,800  | 8,630                | 881,524                                 | 708,918  | 55,925                        | 6,438                       | 5,396                                   | 46,950  |
| Apparel and accessory stores.....  | 2,710                | 173,701                                 | 113,297  | 15,787                        | 6,119                       | 1,781                                   | 17,243  | 1,287                | 62,471                                  | 42,402   | 5,974                         | 1,156                       | 703                                     | 7,115   |
| Furniture, home furnishings, and equipment stores.....                         | 3,673                | 225,553                                 | 150,371  | 23,804                        | 8,535                       | 3,452                                   | 18,625  | 2,690                | 109,963                                 | 78,223   | 13,851                        | 1,139                       | 1,481                                   | 12,500  |
| Eating and drinking places.....  | 21,443               | 796,658                                 | 451,232  | 109,009                       | 49,602                      | 18,814                                  | 66,452  | 6,098                | 280,826                                 | 152,457  | 42,108                        | 6,703                       | 7,151                                   | 26,135  |
| Other retail trade.....  | 13,143               | 530,287                                 | 371,529  | 40,852                        | 17,740                      | 8,449                                   | 47,961  | 8,024                | 440,133                                 | 325,180  | 32,427                        | 5,248                       | 6,654                                   | 40,423  |
| Finance, insurance, and real estate.....                                       | 28,938               | 496,012                                 | 128,802  | 36,617                        | 5,955                       | 15,965                                  | 165,907   | 10,991               | 122,712                                 | 13,216   | 12,744                        | 2,005                       | 3,978                                   | 56,079  |
| Insurance agents, brokers, and service.....                                    | 12,440               | 205,206                                 | 46,139   | 13,858                        | 1,488                       | 5,060                                   | 83,152  | 4,830                | 59,251                                  | 182  | 7,187                         | 496                         | 672                                     | 31,772  |
| Real estate.....   | 14,494               | 247,267                                 | 72,577   | 18,103                        | 4,204                       | 10,389                                  | 66,647  | 5,461                | 59,682                                  | 13,034   | 5,531                         | 1,404                       | 3,207                                   | 21,535  |
| Agents, brokers, and managers.....   | 9,538                | 109,676                                 | 11,033   | 4,847                         | 879                         | 3,698                                   | 45,312  | 3,522                | 31,688                                  | 1,027  | 1,765                         | 722                         | 1,362                                   | 16,289  |
| Other real estate.....   | 4,946                | 137,951                                 | 61,544   | 13,256                        | 3,525                       | 6,491                                   | 21,335  | 2,159                | 27,994                                  | 12,007   | 3,766                         | 682                         | 1,825                                   | 5,246   |
| Services.....  | 128,443              | 2,000,751                               | 350,141  | 298,234                       | 31,528                      | 77,776                                  | 813,398   | 52,230               | 735,791                                 | 155,081  | 125,188                       | 11,319                      | 31,379                                  | 281,291   |
| Hotels, rooming houses, camps, and other lodging places.....                   | 2,142                | 59,936                                  | 4,691  | 9,867                         | 4,640                       | 9,603                                   | 6,903   | 1,443                | 15,219                                  | 2,565  | 1,544                         | 786                         | 2,353                                   | 2,123   |
| Personal services.....   | 34,270               | 373,213                                 | 92,373   | 75,893                        | 8,846                       | 18,710                                  | 101,113   | 16,577               | 159,130                                 | 30,845   | 42,637                        | 3,377                       | 9,674                                   | 42,002  |
| Laundries and dry cleaning plants.....   | 4,108                | 16,159                                  | 11,672   | 7,845                         | 1,873                       | 4,722                                   | 9,876   | 2,373                | 63,842                                  | 9,426  | 17,285                        | 1,593                       | 6,571                                   | 8,204   |
| Beauty shops.....  | 11,533               | 75,295                                  | 18,750   | 20,637                        | 1,554                       | 2,795                                   | 21,584  | 7,584                | 41,248                                  | 6,644  | 6,699                         | 1,584                       | 1,246                                   | 3,963   |
| Barber shops.....  | 9,389                | 90,379                                  | 20,733   | 26,695                        | 2,413                       | 1,037                                   | 38,266  | 2,659                | 22,840                                  | 6,246  | 11,827                        | 678                         | 1,582                                   | 5,919   |
| Other personal services.....   | 9,030                | 151,405                                 | 51,768   | 26,616                        | 3,006                       | 9,719                                   | 31,616  | 3,951                | 31,100                                  | 8,529  | 6,826                         | 612                         | 1,195                                   | 8,616   |
| Business services.....   | 15,889               | 165,461                                 | 33,414   | 24,059                        | 1,496                       | 5,080                                   | 61,122  | 6,148                | 38,284                                  | 13,328   | 6,739                         | 390                         | 3,300                                   | 10,203  |
| Automobile parking, repair, and services.....                                  | 5,853                | 119,190                                 | 63,495   | 26,416                        | 3,884                       | 4,918                                   | 16,427  | 2,472                | 44,791                                  | 20,160   | 9,171                         | 806                         | 2,398                                   | 5,054   |
| Repair services, except automobile.....  | 12,119               | 103,277                                 | 52,003   | 11,165                        | 2,352                       | 3,917                                   | 21,346  | 5,028                | 43,870                                  | 18,125   | 2,670                         | 576                         | 1,139                                   | 13,179  |
| Amusement and recreation services.....   | 10,074               | 51,379                                  | 9,989  | 6,510                         | 1,452                       | 6,747                                   | 527   | 3,873                | 48,329                                  | 13,400   | 5,962                         | 795                         | 2,824                                   | 8,464   |
| Medical and health services.....   | 22,484               | 748,556                                 | 32,480   | 90,901                        | 6,777                       | 20,496                                  | 423,553   | 7,673                | 280,383                                 | 31,701   | 43,931                        | 3,510                       | 7,057                                   | 151,691   |
| Offices of physicians and surgeons.....  | 8,590                | 437,923                                 | 16,036   | 46,595                        | 2,799                       | 10,452                                  | 271,934   | 2,892                | 163,664                                 | 7,088  | 20,142                        | 1,578                       | 3,795                                   | 102,815   |
| Offices of dentists and dental surgeons.....                                   | 5,146                | 175,386                                 | 11,140   | 19,026                        | 1,031                       | 4,793                                   | 95,985  | 1,411                | 56,501                                  | 3,971  | 7,031                         | 605                         | 1,342                                   | 32,451  |
| Other medical services.....  | 8,748                | 135,247                                 | 25,304   | 25,280                        | 2,327                       | 5,291                                   | 55,634  | 3,770                | 60,218                                  | 20,642   | 16,758                        | 1,327                       | 1,920                                   | 16,425  |
| Legal services.....  | 7,281                | 201,812                                 | 12,605   | 18,980                        | 766                         | 3,353                                   | 111,793   | 2,137                | 42,038                                  | 526  | 5,459                         | 336                         | 1,028                                   | 27,628  |
| Engineering and architectural services.....                                    | 3,515                | 75,043                                  | 21,095   | 22,369                        | 944                         | 1,705                                   | 26,140  | 1,913                | 43,075                                  | 21,951   | 4,545                         | 547                         | 964                                     | 9,666   |
| Accounting, auditing, and bookkeeping services.....                            | 5,836                | 44,843                                  | 2,865  | 8,296                         | 480                         | 1,410                                   | 23,314  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   |
| Other services.....  | 8,980                | 58,036                                  | 5,131  | 3,778                         | 491                         | 1,837                                   | 21,160  | 2,899                | 12,410                                  | 2,382  | 837                           | 79                          | 353                                     | 6,905   |

Footnotes at end of table.



Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) |         |           |           |         |         |         |         |
|--|----------------------|---|--|-------------------------------|-----------------------------|------------------------------------|--|---------|-----------|-----------|---------|---------|---------|---------|
|  |                      |   |  |                               |                             |                                    |  | Kansas  |           |           |         |         |         |         |
| All industries.....  | 269,874              | 6,790,856                               | 4,254,623  | 385,286                       | 149,635                     | 386,782                            | 934,648                                      | 196,099 | 4,431,074 | 2,698,729 | 324,418 | 105,111 | 235,004 | 546,377 |
| Agriculture, forestry, and fisheries.....                                      | 168,754              | 3,408,198                               | 2,109,590  | 72,029                        | 89,333                      | 299,669                            | 517,364                                      | 106,897 | 1,745,043 | 1,090,083 | 53,484  | 62,207  | 168,598 | 184,026 |
| Farms.....   | 165,593              | 3,360,868                               | 2,095,143  | 65,304                        | 88,240                      | 296,459                            | 505,248                                      | 105,691 | 1,639,486 | 1,015,592 | 47,328  | 61,415  | 163,576 | 174,939 |
| Livestock farms.....   | 19,880               | 365,385                                 | 235,108  | 16,266                        | 27,247                      | 79,351                             | 135,901                                      | 51,872  | 512,041   | 271,444   | 27,715  | 27,715  | 79,600  | 90,718  |
| Field crop farms.....  | 106,323              | 2,773,638                               | 1,847,658  | 46,326                        | 59,236                      | 212,421                            | 369,421                                      | 50,013  | 1,112,783 | 781,671   | 23,359  | 32,841  | 80,736  | 84,741  |
| Other farms.....   | 9,380                | 284,444                                 | 12,377   | 3,312                         | 1,757                       | 4,687                              | 174  | 3,806   | 14,662    | 9,188     | 725     | 899     | 3,240   | 1,520   |
| Other agriculture, forestry, and fisheries.....                                | 3,171                | 47,330                                  | 14,447   | 6,125                         | 1,093                       | 3,210                              | 12,136                                       | 1,206   | 105,557   | 74,491    | 5,956   | 792     | 5,022   | 9,087   |
| Contract construction.....   | 9,737                | 293,070                                 | 172,893  | 64,860                        | 5,622                       | 9,646                              | 43,611                                       | 11,474  | 248,052   | 134,415   | 39,837  | 4,326   | 7,881   | 41,852  |
| General contractors.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | 2,000   | 109,646   | 74,049    | 11,473  | 1,931   | 3,093   | 7,338   |
| Special trade contractors.....   | 8,681                | 222,190                                 | 122,334  | 50,272                        | 4,697                       | 7,434                              | 38,643                                       | 7,992   | 118,484   | 56,015    | 25,507  | 1,816   | 3,575   | 27,980  |
| Manufacturing.....   | 1,751                | 72,853                                  | 33,998   | 14,571                        | 1,752                       | 2,690                              | 8,554  | 2,525   | 70,464    | 34,374    | 12,122  | 899     | 2,827   | 10,578  |
| Transportation, communication, electric, gas, and sanitary services.....       | 7,769                | 177,700                                 | 40,855   | 16,783                        | 7,689                       | 20,830                             | 26,018                                       | 4,230   | 88,558    | 32,277    | 14,297  | 4,341   | 6,862   | 7,081   |
| Trucking and warehousing.....  | 7,577                | 152,590                                 | 23,407   | 16,451                        | 7,626                       | 17,392                             | 24,640                                       | 2,736   | 76,450    | 30,231    | 12,161  | 4,179   | 4,964   | 6,571   |
| Other transportation, communication, electric, gas, and sanitary services..... | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | 1,494   | 12,108    | 2,046     | 2,136   | 162     | 1,898   | 510     |
| Wholesale and retail trade.....  | 38,600               | 2,277,957                               | 1,702,568  | 139,965                       | 32,571                      | 26,417                             | 128,310                                      | 28,830  | 1,677,768 | 1,264,995 | 124,463 | 22,200  | 20,900  | 119,382 |
| Wholesale trade.....   | 6,117                | 595,289                                 | 512,355  | 17,267                        | 4,588                       | 5,440                              | 22,506                                       | 4,174   | 325,410   | 242,018   | 17,878  | 3,820   | 5,542   | 26,823  |
| Retail trade.....  | 32,320               | 1,669,359                               | 1,261,927  | 121,222                       | 26,208                      | 20,920                             | 105,116                                      | 24,652  | 1,348,364 | 1,020,979 | 106,234 | 18,079  | 15,239  | 92,502  |
| Building materials, hardware, and farm equipment.....                          | 1,627                | 166,355                                 | 138,792  | 9,641                         | 2,189                       | 1,778                              | 6,778  | 844     | 121,569   | 103,104   | 8,763   | 1,378   | 959     | 4,831   |
| General merchandise stores.....  | 10,103               | 94,477                                  | 59,717   | 4,032                         | 1,280                       | 1,782                              | 14,392                                       | 7,092   | 63,186    | 44,048    | 759     | 1,859   | 1,859   | 7,299   |
| Food stores.....   | 3,142                | 304,142                                 | 241,860  | 15,837                        | 3,389                       | 2,937                              | 15,450                                       | 1,606   | 195,892   | 166,619   | 9,655   | 1,457   | 1,591   | 6,769   |
| Automotive dealers.....  | 3,998                | 483,284                                 | 394,956  | 30,369                        | 6,870                       | 3,372                              | 21,747                                       | 4,955   | 469,157   | 388,682   | 26,752  | 4,055   | 3,589   | 22,077  |
| Apparel and accessory stores.....  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)     | (*)       | (*)       | (*)     | (*)     | (*)     | (*)     |
| Furniture, home furnishings, and equipment stores.....                         | 830                  | 91,354                                  | 65,701   | 6,840                         | 1,275                       | 1,300                              | 8,438  | (*)     | (*)       | (*)       | (*)     | (*)     | (*)     | (*)     |
| Eating and drinking places.....  | 6,531                | 199,829                                 | 131,724  | 33,843                        | 7,084                       | 5,136                              | 14,097                                       | 4,151   | 141,158   | 72,133    | 26,395  | 3,820   | 2,579   | 16,545  |
| Other retail trade.....  | 5,712                | 296,241                                 | 227,732  | 17,826                        | 3,471                       | 4,016                              | 21,291                                       | 4,930   | 241,492   | 163,349   | 20,640  | 4,489   | 3,522   | 27,665  |
| Finance, insurance, and real estate.....                                       | 6,725                | 64,705                                  | 6,942  | 3,663                         | 711                         | 2,083                              | 30,832                                       | 7,138   | 89,663    | 15,846    | 5,955   | 2,511   | 2,298   | 35,972  |
| Insurance agents, brokers, and service.....                                    | 3,423                | 37,761                                  | 4,151  | 1,211                         | 124                         | 788                                | 19,450                                       | 3,051   | 36,796    | 2,458     | 2,199   | 86      | 830     | 19,250  |
| Real estate.....   | 2,558                | 19,599                                  | 953  | 2,049                         | 564                         | 970                                | 8,506  | 3,656   | 43,338    | 11,513    | 3,573   | 2,327   | 1,174   | 13,671  |
| Agents, brokers, and managers.....   | 1,923                | 13,056                                  | 506  | 493                           | 100                         | 388                                | 6,333  | 2,387   | 16,414    | 2,895     | 345     | 176     | 300     | 8,410   |
| Other real estate.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)     | (*)       | (*)       | (*)     | (*)     | (*)     | (*)     |
| Services.....  | 35,817               | 488,539                                 | 101,703  | 73,152                        | 11,904                      | 25,239                             | 179,585                                      | 31,802  | 441,928   | 112,741   | 68,680  | 7,899   | 20,735  | 145,931 |
| Hotels, rooming houses, camps, and other lodging places.....                   | 1,464                | 38,756                                  | 9,889  | 4,923                         | 3,534                       | 3,393                              | 4,528  | (*)     | (*)       | (*)       | (*)     | (*)     | (*)     | (*)     |
| Personal services.....   | 8,525                | 82,201                                  | 20,187   | 9,647                         | 1,951                       | 5,083                              | 25,193                                       | 6,821   | 59,886    | 13,850    | 11,033  | 1,309   | 3,237   | 19,849  |
| Laundries and dry cleaning plants.....   | 1,784                | 19,647                                  | 1,547  | 1,879                         | 845                         | 3,125                              | 2,074  | (*)     | (*)       | (*)       | (*)     | (*)     | (*)     | (*)     |
| Beauty shops.....  | 3,545                | 20,245                                  | 3,953  | 3,451                         | 459                         | 569                                | 8,639  | 3,948   | 29,168    | 5,648     | 9,802   | 688     | 1,214   | 7,763   |
| Barber shops.....  | 1,773                | 7,281                                   | 421  | 39                            | 249                         | 249                                | 4,700  | (*)     | (*)       | (*)       | (*)     | (*)     | (*)     | (*)     |
| Other personal services.....   | 1,423                | 35,028                                  | 14,266   | 4,317                         | 603                         | 1,140                              | 9,780  | 1,971   | 25,013    | 7,922     | 1,074   | 536     | 1,446   | 8,663   |
| Business services.....   | 3,370                | 30,541                                  | 5,922  | 9,279                         | 604                         | 1,518                              | 12,875                                       | 2,891   | 48,911    | 8,384     | 4,428   | 400     | 1,512   | 5,849   |
| Automobile parking, repair, and services.....                                  | 2,411                | 21,619                                  | 24,350   | 5,970                         | 640                         | 1,332                              | 12,268                                       | 5,891   | 96,997    | 55,976    | 16,732  | 1,668   | 3,692   | 13,635  |
| Repair services, except automobile.....  | 7,062                | 50,443                                  | 3,403  | 2,318                         | 435                         | 1,453                              | 17,248                                       | 5,285   | 43,711    | 18,781    | 5,676   | 1,316   | 3,174   | 8,103   |
| Amusement and recreation services.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)     | (*)       | (*)       | (*)     | (*)     | (*)     | (*)     |
| Medical and health services.....   | 181,972              | 181,972                                 | 19,738   | 26,261                        | 2,404                       | 5,869                              | 92,082                                       | 5,150   | 129,992   | 11,266    | 16,841  | 1,354   | 3,485   | 71,175  |
| Offices of physicians and surgeons.....  | 1,258                | 64,285                                  | 3,200  | 8,784                         | 608                         | 1,415                              | 71,405                                       | 1,211   | 71,405    | 2,151     | 8,904   | 773     | 43,675  | 43,675  |
| Offices of dentists and dental surgeons.....                                   | 1,266                | 48,155                                  | 5,556  | 6,017                         | 474                         | 2,108                              | 24,745                                       | 941     | 35,096    | 5,243     | 5,644   | 17      | 1,263   | 17,100  |
| Other medical services.....  | 2,559                | 69,529                                  | 10,982   | 11,462                        | 1,322                       | 27,852                             | 27,852                                       | 2,998   | 23,491    | 6,572     | 2,293   | 164     | 472     | 10,400  |
| Legal services.....  | 2,041                | 34,614                                  | 1,896  | 4,770                         | 464                         | 1,790                              | 19,400                                       | (*)     | (*)       | (*)       | (*)     | (*)     | (*)     | (*)     |
| Engineering and architectural services.....                                    | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)     | (*)       | (*)       | (*)     | (*)     | (*)     | (*)     |
| Accounting, auditing, and bookkeeping services.....                            | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)     | (*)       | (*)       | (*)     | (*)     | (*)     | (*)     |
| Other services.....  | 2,286                | 3,814                                   | 82   | 190                           | 115                         | 326                                | 1,980  | 2,405   | 10,970    | 374       | 1,015   | 36      | 335     | 4,669   |

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Kentucky             |   |  |                               |                             |   |   | Louisiana            |   |  |                               |                             |   |   |
|--|----------------------|---|--|-------------------------------|-----------------------------|---|---|----------------------|---|--|-------------------------------|-----------------------------|---|---|
|  | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) |
| All industries.....  | 212,896              | 3,183,864                               | 1,928,105  | 300,225                       | 71,927                      | 146,465                                 | 427,735   | 128,372              | 3,619,597                               | 2,153,078  | 385,632                       | 49,969                      | 154,810                                 | 412,147   |
| Agriculture, forestry, and fisheries.....                                      | 123,805              | 658,532                                 | 372,236  | 51,490                        | 18,624                      | 90,085                                  | 65,586  | 38,191               | 443,229                                 | 258,137  | 47,395                        | 4,975                       | 62,678                                  | 20,651  |
| Farms.....   | 121,029              | 617,644                                 | 352,190  | 47,099                        | 18,292                      | 87,607                                  | 62,295  | 34,878               | 380,484                                 | 239,601  | 33,023                        | 4,043                       | 58,416                                  | 11,290  |
| Field crop farms.....  | 69,126               | 249,477                                 | 121,858  | 24,002                        | 9,578                       | 38,281                                  | 30,124  | 12,378               | 236,562                                 | 120,010  | 19,839                        | 2,744                       | 34,490                                  | 30,350  |
| Livestock farms.....   | 48,706               | 353,879                                 | 218,565  | 20,513                        | 8,260                       | 45,685                                  | 36,265  | 17,973               | 136,564                                 | 108,473  | 10,826                        | 1,111                       | 21,784                                  | 15,202  |
| Other farms.....   | 3,197                | 14,288                                  | 11,767   | 2,684                         | 4,54                        | 3,641                                   | 4,094   | 4,327                | 7,358                                   | 7,118  | 2,358                         | 1,188                       | 2,142                                   | 13,858  |
| Other agriculture, forestry, and fisheries.....                                | 2,776                | 40,888                                  | 20,046   | 4,391                         | 332                         | 2,478                                   | 3,291   | 3,313                | 62,745                                  | 18,536   | 14,372                        | 932                         | 4,262                                   | 9,361   |
| Contract construction.....   | 15,324               | 286,604                                 | 158,187  | 53,462                        | 4,385                       | 10,418                                  | 49,793  | 7,072                | 333,864                                 | 249,403  | 74,829                        | 3,939                       | 7,722                                   | 30,331  |
| General contractors.....   | 3,409                | 115,775                                 | 80,218   | 18,185                        | 1,332                       | 3,609                                   | 14,666  | 1,000                | 152,431                                 | 133,218  | 31,208                        | 1,685                       | 2,584                                   | 3,161   |
| Special trade contractors.....   | 11,718               | 161,104                                 | 75,064   | 32,705                        | 2,801                       | 6,560                                   | 33,833  | 5,934                | 168,654                                 | 106,107  | 39,808                        | 2,140                       | 5,027                                   | 25,672  |
| Manufacturing.....   | 1,202                | 33,826                                  | 13,308   | 9,789                         | 1,377                       | 1,574                                   | 5,437   | 2,275                | 107,837                                 | 53,683   | 18,635                        | 1,764                       | 6,408                                   | 5,870   |
| Transportation, communication, electric, gas, and sanitary services.....       | 7,184                | 106,706                                 | 38,893   | 15,117                        | 3,162                       | 9,982                                   | 12,871  | 5,377                | 113,830                                 | 12,249   | 20,290                        | 3,065                       | 12,121                                  | 22,364  |
| Trucking and warehousing.....  | 5,265                | 67,703                                  | 25,179   | 8,641                         | 2,626                       | 7,130                                   | 7,463   | 2,901                | 54,801                                  | 5,816  | 8,436                         | 2,230                       | 7,370                                   | 7,884   |
| Other transportation, communication, electric, gas, and sanitary services..... | 1,919                | 39,003                                  | 13,714   | 6,476                         | 536                         | 2,852                                   | 5,408   | 2,476                | 59,029                                  | 6,433  | 11,854                        | 835                         | 4,751                                   | 14,480  |
| Wholesale and retail trade.....  | 28,608               | 1,605,064                               | 1,240,720  | 108,227                       | 35,373                      | 17,298                                  | 103,066   | 32,055               | 1,890,751                               | 1,440,872  | 132,191                       | 24,831                      | 26,420                                  | 106,730   |
| Wholesale trade.....   | 1,494                | 225,568                                 | 184,017  | 9,773                         | 2,547                       | 1,904                                   | 14,776  | 3,750                | 391,397                                 | 308,803  | 23,512                        | 3,998                       | 5,065                                   | 19,065  |
| Retail trade.....  | 26,852               | 1,373,837                               | 1,053,692  | 97,928                        | 32,715                      | 15,067                                  | 87,581  | 27,974               | 1,498,541                               | 1,130,705  | 108,632                       | 20,821                      | 20,928                                  | 88,987  |
| Building materials, hardware, and farm equipment.....                          | 662                  | 81,170                                  | 64,727   | 6,426                         | 1,212                       | 765                                     | 4,245   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   |
| General merchandise stores.....  | 5,848                | 72,298                                  | 50,809   | 3,143                         | 1,151                       | 3,635                                   | 8,585   | 3,489                | 103,850                                 | 74,650   | 3,759                         | 1,620                       | 2,858                                   | 9,227   |
| Food stores.....   | 7,090                | 418,083                                 | 353,404  | 20,251                        | 11,018                      | 2,744                                   | 12,932  | 5,146                | 343,754                                 | 291,715  | 11,477                        | 4,050                       | 3,844                                   | 16,754  |
| Automotive dealers.....  | 5,848                | 410,956                                 | 330,037  | 24,665                        | 5,070                       | 2,744                                   | 24,857  | 4,573                | 318,663                                 | 231,684  | 31,684                        | 2,894                       | 2,712                                   | 18,667  |
| Apparel and accessory stores.....  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   | 707                  | 36,102                                  | 23,600   | 4,363                         | 532                         | 885                                     | 2,289   |
| Furniture, home furnishings, and equipment stores.....                         | 900                  | 46,307                                  | 31,646   | 3,515                         | 1,846                       | 812                                     | 3,073   | 1,473                | 105,798                                 | 71,388   | 10,136                        | 1,219                       | 1,363                                   | 8,155   |
| Eating and drinking places.....  | 3,482                | 118,884                                 | 68,361   | 22,806                        | 5,691                       | 2,758                                   | 8,494   | 6,325                | 166,676                                 | 106,188  | 19,431                        | 5,174                       | 3,822                                   | 9,844   |
| Other retail trade.....  | 2,464                | 196,356                                 | 134,362  | 14,686                        | 5,970                       | 3,431                                   | 21,590  | 5,591                | 292,521                                 | 211,698  | 23,902                        | 4,167                       | 4,859                                   | 21,065  |
| Finance, insurance, and real estate.....                                       | 4,878                | 65,624                                  | 12,409   | 4,578                         | 588                         | 1,768                                   | 27,292  | 6,742                | 143,768                                 | 51,453   | 6,645                         | 1,111                       | 4,861                                   | 34,846  |
| Insurance agents, brokers, and service.....                                    | 2,359                | 32,076                                  | 1,368  | 3,437                         | 295                         | 1,106                                   | 16,393  | 2,330                | 32,554                                  | 3,221  | 3,349                         | 159                         | 1,068                                   | 15,854  |
| Real estate.....   | 2,340                | 33,034                                  | 11,041   | 1,118                         | 293                         | 662                                     | 10,776  | 4,393                | 89,141                                  | 31,391   | 2,913                         | 928                         | 3,700                                   | 19,828  |
| Agents, brokers, and managers.....   | 1,781                | 10,123                                  | 23   | 86                            | 85                          | 82                                      | 5,761   | 2,699                | 46,038                                  | 630  | 509                           | 343                         | 2,121                                   | 15,598  |
| Other real estate.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   | 1,494                | 43,103                                  | 30,761   | 2,404                         | 585                         | 1,579                                   | 4,230   |
| Services.....  | 29,827               | 409,225                                 | 86,549   | 54,765                        | 7,706                       | 14,246                                  | 163,327   | 35,442               | 522,088                                 | 76,474   | 80,931                        | 6,969                       | 29,214                                  | 192,648   |
| Hotels, rooming houses, camps, and other lodging places.....                   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   |
| Personal services.....   | 10,327               | 74,359                                  | 12,691   | 10,171                        | 1,215                       | 3,517                                   | 32,297  | 8,909                | 66,671                                  | 13,350   | 15,607                        | 1,413                       | 4,060                                   | 19,880  |
| Laundries and dry cleaning plants.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   |
| Beauty shops.....  | 3,926                | 20,452                                  | 4,126  | 3,535                         | 243                         | 831                                     | 7,989   | 4,081                | 24,442                                  | 4,059  | 7,545                         | 483                         | 1,175                                   | 5,824   |
| Barber shops.....  | 4,337                | 23,462                                  | 1,902  | 4,268                         | 255                         | 217                                     | 14,765  | 2,724                | 12,156                                  | 191  | 235                           | 208                         | 208                                     | 8,669   |
| Other personal services.....   | 1,392                | 21,800                                  | 6,103  | 1,246                         | 520                         | 1,064                                   | 6,708   | 1,379                | 11,616                                  | 4,236  | 513                           | 227                         | 1,352                                   | 2,192   |
| Business services.....   | 2,626                | 12,888                                  | 2,384  | 1,654                         | 124                         | 971                                     | 4,616   | 2,655                | 12,341                                  | 2,105  | 2,547                         | 180                         | 1,517                                   | 2,846   |
| Automobile parking, repair, and services.....                                  | 2,413                | 79,821                                  | 49,033   | 11,764                        | 2,474                       | 1,580                                   | 8,869   | 2,223                | 31,180                                  | 18,961   | 3,515                         | 378                         | 1,338                                   | 3,765   |
| Repair services, except automobile.....  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   | 3,712                | 41,268                                  | 15,110   | 7,632                         | 513                         | 1,532                                   | 12,264  |
| Amusement and recreation services.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   | 2,280                | 20,765                                  | 4,959  | 4,488                         | 349                         | 3,126                                   | 1,667   |
| Medical and health services.....   | 3,669                | 145,502                                 | 12,262   | 18,241                        | 1,909                       | 3,577                                   | 83,350  | 6,831                | 199,726                                 | 9,644  | 24,876                        | 1,665                       | 7,032                                   | 111,203   |
| Offices of physicians and surgeons.....  | 1,541                | 88,322                                  | 3,460  | 10,540                        | 1,129                       | 2,614                                   | 54,602  | 3,091                | 122,176                                 | 4,824  | 12,882                        | 912                         | 4,583                                   | 73,955  |
| Offices of dentists and dental surgeons.....                                   | 1,076                | 41,001                                  | 4,956  | 5,554                         | 442                         | 714                                     | 21,952  | 1,376                | 51,997                                  | 4,154  | 7,385                         | 448                         | 1,860                                   | 24,339  |
| Other medical services.....  | 1,052                | 16,179                                  | 3,846  | 2,147                         | 338                         | 249                                     | 6,796   | 2,364                | 25,553                                  | 666  | 4,609                         | 305                         | 589                                     | 12,909  |
| Legal services.....  | 1,566                | 27,026                                  | 697  | 1,682                         | 299                         | 420                                     | 17,882  | 2,322                | 48,408                                  | 1,227  | 5,222                         | 934                         | 2,415                                   | 15,897  |
| Engineering and architectural services.....                                    | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   | 1,010                | 35,247                                  | 6,403  | 7,843                         | 470                         | 851                                     | 8,773   |
| Accounting, auditing, and bookkeeping services.....                            | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   | 1,998                | 23,459                                  | 285  | 6,933                         | 285                         | 1,237                                   | 9,936   |
| Other services.....  | 2,303                | 3,990                                   | 887  | 184                           | 5                           | 346                                     | 1,222   | 1,991                | 19,643                                  | 243  | 874                           | 141                         | 937                                     | 3,253   |

Footnotes at end of table.



Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected industry   | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) | Maryland |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|                     |                      |   |  |                               |                             |   |   |                      |   |  |                               |                             |   |   |          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| All industries..... | 49,936               | 1,226,113                               | 733,905  | 147,934                       | 26,110                      | 46,794                                  | 165,566   | 127,831              | 3,275,816                               | 1,842,967  | 387,866                       | 47,073                      | 105,399                                 | 539,481   |          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (Less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (Less loss) (Thousand dollars) |
|--|----------------------|--------------------------------------|---|----------------------------|--------------------------|---------------------------------|---|----------------------|--------------------------------------|---|----------------------------|--------------------------|---------------------------------|---|
|  |                      |                                      |   |                            |                          |                                 |   |                      |                                      |   |                            |                          |                                 |   |
| All industries.....  | 161,995              | 4,216,179                            | 2,169,560                                       | 470,450                    | 77,636                   | 111,714                         | 904,130                                   | 317,027              | 8,981,326                            | 5,077,263                                       | 1,108,353                  | 236,349                  | 332,736                         | 1,382,038                                 |
| Agriculture, forestry, and fisheries.....                                      | 11,312               | 169,569                              | 92,914  | 31,520                     | 6,727                    | 13,871                          | 15,905                                    | 97,855               | 778,170                              | 414,867   | 69,854                     | 32,206                   | 123,023                         | 63,617                                    |
| Farms.....   | 7,001                | 102,698                              | 77,826  | 19,256                     | 4,647                    | 9,482                           | 11,792                                    | 93,094               | 682,501                              | 379,865   | 47,256                     | 29,502                   | 116,130                         | 47,066                                    |
| Field crop farms.....  | 6,001                | 87,826                               | 63,409  | 16,303                     | 3,923                    | 8,112                           | 9,482                                     | 83,569               | 592,471                              | 318,138   | 41,951                     | 25,501                   | 105,130                         | 61,338                                    |
| Livestock farms.....   | 2,164                | 47,960                               | 36,409  | 6,303                      | 1,923                    | 3,912                           | 58  | 34,115               | 381,631                              | 229,042   | 16,791                     | 12,187                   | 60,008                          | 24,161                                    |
| Other farms.....   | 3,748                | 53,114                               | 39,506  | 12,697                     | 2,691                    | 5,060                           | 1,607                                     | 15,410               | 125,399                              | 72,685  | 24,514                     | 4,814                    | 16,236                          | 16,367                                    |
| Other agriculture, forestry, and fisheries.....                                | 4,311                | 66,871                               | 15,088  | 12,264                     | 2,080                    | 4,389                           | 17,697                                    | 4,761                | 93,669                               | 35,002  | 22,998                     | 2,704                    | 6,693                           | 16,551                                    |
| Contract construction.....   | 18,068               | 463,755                              | 281,680   | 92,344                     | 8,346                    | 11,424                          | 86,705                                    | 24,914               | 925,645                              | 580,974   | 215,554                    | 15,642                   | 22,842                          | 157,517                                   |
| General contractors.....   | 2,531                | 189,355                              | 149,248   | 32,115                     | 2,327                    | 2,624                           | 18,078                                    | 4,335                | 403,036                              | 310,425   | 100,372                    | 4,536                    | 6,627                           | 37,820                                    |
| Special trade contractors.....   | 14,981               | 256,373                              | 125,256   | 56,778                     | 5,697                    | 8,591                           | 63,699                                    | 19,944               | 515,035                              | 268,413   | 113,824                    | 10,846                   | 15,989                          | 116,910                                   |
| Manufacturing.....   | 4,735                | 108,012                              | 67,339  | 22,678                     | 2,388                    | 3,037                           | 15,424                                    | 7,092                | 318,130                              | 175,703   | 74,353                     | 7,562                    | 17,185                          | 38,962                                    |
| Transportation, communication, electric, gas, and sanitary services.....       | 5,003                | 121,170                              | 33,072  | 18,191                     | 10,502                   | 9,211                           | 21,736                                    | 9,672                | 250,005                              | 81,621  | 51,111                     | 9,297                    | 20,666                          | 29,625                                    |
| Trucking and warehousing.....  | 1,956                | 73,529                               | 24,509  | 11,078                     | 3,077                    | 4,903                           | 13,839                                    | 8,524                | 195,410                              | 49,570  | 45,264                     | 8,691                    | 17,034                          | 23,620                                    |
| Other transportation, communication, electric, gas, and sanitary services..... | 3,047                | 47,641                               | 8,563   | 7,113                      | 7,425                    | 4,308                           | 7,897                                     | 1,148                | 54,595                               | 32,051  | 5,847                      | 606                      | 3,632                           | 6,005                                     |
| Wholesale and retail trade.....  | 41,241               | 2,099,728                            | 1,476,878                                       | 137,050                    | 23,133                   | 30,240                          | 208,491                                   | 72,319               | 4,811,887                            | 3,455,662                                       | 391,125                    | 150,856                  | 64,637                          | 374,748                                   |
| Wholesale trade.....   | 7,950                | 406,353                              | 264,918   | 15,280                     | 3,817                    | 5,904                           | 70,939                                    | 7,983                | 707,944                              | 501,059   | 39,287                     | 14,784                   | 10,352                          | 79,268                                    |
| Retail trade.....  | 32,717               | 1,595,916                            | 1,165,251                                       | 118,693                    | 18,751                   | 23,828                          | 134,740                                   | 63,549               | 4,075,863                            | 2,937,313                                       | 349,773                    | 135,476                  | 53,778                          | 293,649                                   |
| Building materials, hardware, and farm equipment.....                          | 1,420                | 50,878                               | 37,914  | 1,910                      | 1,493                    | 1,013                           | 3,188                                     | 2,019                | 240,361                              | 180,599   | 21,485                     | 6,100                    | 3,235                           | 19,745                                    |
| General merchandise stores.....  | 5,378                | 132,497                              | 95,041  | 7,050                      | 1,106                    | 4,488                           | 9,371                                     | 8,747                | 136,890                              | 96,268  | 3,771                      | 3,056                    | 2,244                           | 18,075                                    |
| Food stores.....   | 4,182                | 264,152                              | 215,719   | 17,037                     | 1,937                    | 2,840                           | 16,664                                    | 11,302               | 692,384                              | 692,384   | 46,031                     | 29,297                   | 10,004                          | 44,611                                    |
| Automotive dealers.....  | 6,113                | 483,830                              | 386,237   | 30,815                     | 4,371                    | 4,074                           | 32,601                                    | 11,764               | 1,390,148                            | 1,095,284                                       | 91,667                     | 38,451                   | 10,021                          | 64,255                                    |
| Apparel and accessory stores.....  | 1,362                | 108,696                              | 72,612  | 9,321                      | 915                      | 896                             | 13,116                                    | 2,226                | 167,914                              | 105,611   | 15,824                     | 6,145                    | 1,931                           | 19,195                                    |
| Furniture, home furnishings, and equipment stores.....                         | 1,415                | 75,275                               | 49,511  | 5,765                      | 1,173                    | 974                             | 6,883                                     | 2,059                | 199,904                              | 128,875   | 27,880                     | 5,783                    | 2,959                           | 13,260                                    |
| Eating and drinking places.....  | 4,914                | 171,532                              | 93,881  | 25,243                     | 3,869                    | 4,362                           | 13,052                                    | 12,922               | 323,534                              | 202,073   | 100,289                    | 29,591                   | 16,500                          | 51,771                                    |
| Other retail trade.....  | 7,933                | 309,056                              | 214,336   | 21,552                     | 3,867                    | 3,867                           | 33,835                                    | 12,510               | 551,539                              | 376,219   | 42,777                     | 17,253                   | 6,824                           | 60,777                                    |
| Finance, insurance, and real estate.....                                       | 12,801               | 200,460                              | 52,631  | 14,924                     | 5,294                    | 6,634                           | 62,935                                    | 19,372               | 267,454                              | 37,513  | 14,890                     | 6,185                    | 11,211                          | 109,992                                   |
| Insurance agents, brokers, and service.....                                    | 4,479                | 75,942                               | 20,170  | 6,893                      | 693                      | 1,439                           | 27,494                                    | 6,161                | 96,467                               | 12,625  | 7,215                      | 513                      | 2,219                           | 49,789                                    |
| Real estate.....   | 7,028                | 84,417                               | 4,649   | 6,655                      | 4,518                    | 5,031                           | 29,390                                    | 12,756               | 164,005                              | 22,317  | 7,550                      | 5,636                    | 8,951                           | 58,398                                    |
| Agents, brokers, and managers.....   | 3,442                | 53,635                               | 2,361   | 4,997                      | 1,104                    | 2,240                           | 21,016                                    | 10,637               | 95,984                               | 22,673  | 2,387                      | 1,316                    | 3,469                           | 46,891                                    |
| Other real estate.....   | 1,566                | 30,782                               | 2,268   | 1,658                      | 3,414                    | 2,791                           | 8,374                                     | 2,119                | 68,121                               | 17,644  | 5,165                      | 4,320                    | 5,482                           | 11,507                                    |
| Services.....  | 68,023               | 1,086,589                            | 160,150   | 152,275                    | 21,103                   | 37,080                          | 494,093                                   | 82,223               | 1,588,902                            | 315,140   | 288,981                    | 34,053                   | 69,831                          | 603,651                                   |
| Hotels, rooming houses, camps, and other lodging places.....                   | 2,592                | 39,050                               | 8,171   | 5,164                      | 3,741                    | 4,754                           | 1,920                                     | 3,421                | 40,464                               | 12,495  | 7,467                      | 3,363                    | 7,139                           | 1,289                                     |
| Personal services.....   | 12,382               | 155,724                              | 37,368  | 29,687                     | 3,545                    | 7,732                           | 42,762                                    | 23,582               | 325,943                              | 66,636  | 76,395                     | 8,034                    | 17,507                          | 104,988                                   |
| Laundries and dry cleaning plants.....   | 2,042                | 27,806                               | 6,147   | 3,804                      | 670                      | 2,472                           | 5,854                                     | 3,661                | 118,416                              | 25,340  | 36,399                     | 3,048                    | 9,207                           | 23,656                                    |
| Beauty shops.....  | 2,239                | 51,800                               | 14,168  | 17,546                     | 1,479                    | 1,815                           | 11,308                                    | 6,415                | 60,517                               | 13,153  | 19,383                     | 1,696                    | 2,351                           | 16,230                                    |
| Barber shops.....  | 2,782                | 21,263                               | 7,444   | 4,775                      | 433                      | 1,412                           | 9,809                                     | 8,243                | 68,371                               | 3,528   | 12,286                     | 916                      | 1,234                           | 40,014                                    |
| Other personal services.....   | 3,319                | 54,867                               | 16,609  | 3,564                      | 963                      | 3,142                           | 15,791                                    | 5,263                | 78,639                               | 24,615  | 8,122                      | 2,374                    | 4,715                           | 25,088                                    |
| Business services.....   | 7,654                | 95,787                               | 29,886  | 14,845                     | 976                      | 1,776                           | 33,328                                    | 9,779                | 112,281                              | 23,799  | 16,293                     | 1,495                    | 4,330                           | 38,467                                    |
| Automobile parking, repair, and services.....                                  | 1,599                | 46,940                               | 22,009  | 7,728                      | 1,239                    | 1,414                           | 6,763                                     | 5,621                | 176,026                              | 84,908  | 37,500                     | 5,438                    | 8,189                           | 26,017                                    |
| Repair services, except automobile.....  | 4,652                | 47,922                               | 24,211  | 8,740                      | 1,192                    | 1,021                           | 10,251                                    | 5,276                | 89,490                               | 43,202  | 18,712                     | 2,216                    | 3,202                           | 22,669                                    |
| Amusement and recreation services.....   | 5,754                | 34,815                               | 5,852   | 3,084                      | 1,006                    | 2,960                           | 7,073                                     | 5,898                | 76,391                               | 22,528  | 13,959                     | 2,955                    | 7,247                           | 5,365                                     |
| Medical and health services.....   | 16,725               | 483,204                              | 22,594  | 60,397                     | 7,186                    | 13,154                          | 291,454                                   | 15,627               | 585,194                              | 40,138  | 86,702                     | 8,349                    | 16,593                          | 320,613                                   |
| Offices of physicians and surgeons.....  | 6,243                | 297,192                              | 6,787   | 22,819                     | 2,637                    | 6,541                           | 176,516                                   | 5,351                | 383,089                              | 9,170   | 43,123                     | 3,589                    | 7,247                           | 165,187                                   |
| Offices of dentists and dental surgeons.....                                   | 3,748                | 141,398                              | 9,016   | 18,950                     | 2,006                    | 3,678                           | 79,052                                    | 4,144                | 187,354                              | 11,987  | 27,023                     | 2,709                    | 4,987                           | 99,572                                    |
| Other medical services.....  | 6,634                | 84,611                               | 6,791   | 18,628                     | 2,543                    | 2,935                           | 35,886                                    | 6,132                | 114,751                              | 18,981  | 16,550                     | 2,051                    | 4,359                           | 55,854                                    |
| Legal services.....  | 4,616                | 91,407                               | 2,526   | 9,785                      | 724                      | 1,749                           | 56,245                                    | 3,557                | 95,880                               | 4,958   | 14,692                     | 965                      | 2,945                           | 49,341                                    |
| Engineering and architectural services.....                                    | 1,309                | 19,758                               | 2,592   | 2,855                      | 77                       | 233                             | 11,166                                    | 1,603                | 22,438                               | 8,162   | 3,886                      | 222                      | 799                             | 17,184                                    |
| Accounting, auditing, and bookkeeping services.....                            | 2,742                | 32,000                               | 587   | 7,452                      | 648                      | 674                             | 11,802                                    | 4,749                | 41,574                               | 4,870   | 11,526                     | 1,465                    | 1,615                           | 7,511                                     |
| Other services.....  | 7,958                | 39,972                               | 4,354   | 2,338                      | 769                      | 1,613                           | 21,329                                    | 3,749                | 23,221                               | 3,484   | 2,116                      | 615                      | 10,407                          | 10,407                                    |

Footnotes at end of table.



## PROPRIETORSHIPS IN 36 STATES

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Number of businesses | Minnesota                               |  |                               |                             |                                    | Mississippi                                  |                      |   |  |                               |                             |                                    |  |
|--|----------------------|---|--|-------------------------------|-----------------------------|------------------------------------|--|----------------------|---|--|-------------------------------|-----------------------------|------------------------------------|--|
|  |                      | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) |
| All industries.....  | 262,271              | 5,202,888                               | 2,928,610  | 447,146                       | 118,785                     | 322,739                            | 696,628                                      | 111,874              | 2,291,532                               | 1,466,916  | 219,877                       | 51,005                      | 111,270                            | 204,167                                      |
| Agriculture, forestry, and fisheries.....                                      | 145,624              | 1,736,314                               | 924,376  | 63,597                        | 59,934                      | 231,275                            | 232,698                                      | 54,503               | 463,938                                 | 268,833  | 50,836                        | 9,446                       | 62,092                             | 17,862                                       |
| Farms.....   | 143,473              | 1,699,605                               | 912,617  | 59,618                        | 59,387                      | 229,678                            | 224,642                                      | 53,159               | 429,339                                 | 250,079  | 45,845                        | 8,469                       | 59,808                             | 18,146                                       |
| Field crop farms.....  | 51,772               | 210,250                                 | 226,374  | 21,559                        | 24,259                      | 82,068                             | 76,400                                       | 21,537               | 238,526                                 | 106,128  | 27,705                        | 4,000                       | 31,719                             | 32,504                                       |
| Livestock farms.....   | 80,773               | 1,141,793                               | 655,068  | 31,784                        | 31,487                      | 140,126                            | 149,103                                      | 26,292               | 179,546                                 | 135,663  | 15,356                        | 3,541                       | 23,748                             | 18,946                                       |
| Other farms.....   | 10,928               | 47,562                                  | 31,175   | 6,275                         | 3,641                       | 7,484                              | 1861   | 5,330                | 11,267                                  | 8,288  | 2,784                         | 928                         | 4,341                              | 15,412                                       |
| Other agriculture, forestry, and fisheries.....                                | 2,151                | 36,709                                  | 11,759   | 3,979                         | 547                         | 1,597                              | 8,056  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Contract construction.....   | 10,782               | 338,939                                 | 195,048  | 71,953                        | 8,038                       | 12,051                             | 39,400                                       | 7,907                | 161,051                                 | 107,552  | 27,077                        | 3,305                       | 4,995                              | 22,582                                       |
| General contractors.....   | 1,268                | 92,174                                  | 61,567   | 16,663                        | 1,937                       | 1,678                              | 5,340  | 956                  | 85,187                                  | 68,969   | 15,916                        | 2,018                       | 2,113                              | 5,571  |
| Special trade contractors.....   | 9,512                | 244,800                                 | 133,472  | 54,892                        | 6,095                       | 10,352                             | 34,075                                       | 6,005                | 64,249                                  | 32,015   | 7,938                         | 1,231                       | 2,471                              | 15,071                                       |
| Manufacturing.....   | 2,253                | 107,358                                 | 56,058   | 30,304                        | 2,380                       | 4,287                              | 11,553                                       | 2,942                | 113,626                                 | 73,931   | 20,417                        | 2,958                       | 5,764                              | 4,669  |
| Transportation, communication, electric, gas, and sanitary services.....       | 5,667                | 159,055                                 | 50,789   | 21,558                        | 5,513                       | 12,209                             | 23,754                                       | 3,204                | 97,050                                  | 18,381   | 12,431                        | 2,933                       | 11,392                             | 14,382                                       |
| Trucking and warehousing.....  | 4,955                | 127,690                                 | 34,170   | 16,532                        | 4,830                       | 9,965                              | 19,162                                       | 2,628                | 76,553                                  | 10,541   | 9,445                         | 2,518                       | 9,223                              | 10,322                                       |
| Other transportation, communication, electric, gas, and sanitary services..... | 712                  | 31,365                                  | 16,619   | 5,026                         | 683                         | 2,244                              | 4,592  | 576                  | 20,497                                  | 7,840  | 2,986                         | 415                         | 2,169                              | 4,060  |
| Wholesale and retail trade.....  | 39,734               | 2,125,787                               | 1,551,765  | 175,289                       | 28,541                      | 28,584                             | 143,692                                      | 22,544               | 1,165,792                               | 910,395  | 69,104                        | 26,144                      | 13,227                             | 65,173                                       |
| Wholesale trade.....   | 6,483                | 333,204                                 | 230,810  | 16,753                        | 2,868                       | 3,379                              | 37,636                                       | 4,474                | 268,812                                 | 217,951  | 10,218                        | 3,515                       | 2,804                              | 13,394                                       |
| Retail trade.....  | 32,851               | 1,782,232                               | 1,313,993  | 158,276                       | 25,588                      | 25,076                             | 104,494                                      | 18,010               | 896,964                                 | 692,428  | 58,886                        | 22,629                      | 10,423                             | 51,780                                       |
| Building materials, hardware, and farm equipment.....                          | 1,624                | 175,422                                 | 138,432  | 18,135                        | 2,645                       | 2,141                              | 8,377  | 614                  | 44,086                                  | 31,888   | 5,047                         | 1,025                       | 652                                | 3,097  |
| General merchandise stores.....  | 10,163               | 95,036                                  | 65,093   | 5,648                         | 1,196                       | 2,453                              | 6,324  | 2,808                | 82,335                                  | 58,358   | 7,278                         | 2,459                       | 924                                | 6,878  |
| Food stores.....   | 3,554                | 354,860                                 | 280,873  | 19,606                        | 2,402                       | 4,359                              | 13,337                                       | 5,550                | 303,125                                 | 256,315  | 9,650                         | 8,268                       | 2,904                              | 12,781                                       |
| Automotive dealers.....  | 5,181                | 532,158                                 | 426,549  | 37,256                        | 6,609                       | 4,461                              | 24,997                                       | 3,487                | 249,113                                 | 201,503  | 18,110                        | 4,782                       | 1,798                              | 8,435  |
| Apparel and accessory stores.....  | 1,730                | 66,309                                  | 42,578   | 6,609                         | 849                         | 1,280                              | 7,557  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | -                                  | (*)  |
| Furniture, home furnishings, and equipment stores.....                         | 461                  | 44,223                                  | 28,016   | 4,101                         | 649                         | 972                                | 3,742  | 1,219                | 92,641                                  | 60,729   | 7,789                         | 2,385                       | 1,747                              | 9,917  |
| Eating and drinking places.....  | 5,878                | 251,444                                 | 136,395  | 15,282                        | 8,365                       | 5,464                              | 21,036                                       | (*)                  | 84,665                                  | 57,523   | 6,010                         | 2,596                       | 1,237                              | 8,738  |
| Other retail trade.....  | 4,260                | 262,780                                 | 196,057  | 15,589                        | 2,873                       | 3,946                              | 19,124                                       | 2,737                | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Finance, insurance, and real estate.....                                       | 9,649                | 121,035                                 | 19,765   | 5,371                         | 730                         | 2,056                              | 38,122                                       | 3,240                | 37,905                                  | 13,952   | 3,052                         | 398                         | 1,341                              | 10,028                                       |
| Insurance agents, brokers, and service.....                                    | 4,377                | 69,519                                  | 10,755   | 3,456                         | 363                         | 1,165                              | 18,124                                       | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Real estate.....   | 5,138                | 47,491                                  | 8,965  | 1,349                         | 364                         | 872                                | 21,179                                       | 1,521                | 19,401                                  | 8,653  | 2,114                         | 269                         | 634                                | 3,972  |
| Agents, brokers, and managers.....   | 3,008                | 28,325                                  | 106  | 613                           | 58                          | 470                                | 16,543                                       | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Other real estate.....   | 2,130                | 19,166                                  | 8,859  | 736                           | 306                         | 402                                | 4,636  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Services.....  | 48,161               | 608,345                                 | 126,766  | 78,541                        | 13,327                      | 31,809                             | 210,627                                      | 17,156               | 227,251                                 | 62,222   | 34,638                        | 4,889                       | 10,462                             | 71,969                                       |
| Hotels, rooming houses, camps, and other lodging places.....                   | 5,155                | 59,047                                  | 14,247   | 3,799                         | 4,247                       | 9,213                              | 3,816  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Personal services.....   | 11,733               | 100,715                                 | 19,619   | 18,700                        | 2,157                       | 5,971                              | 32,000                                       | 3,490                | 47,987                                  | 11,718   | 9,665                         | 1,425                       | 3,591                              | 9,486  |
| Laundries and dry cleaning plants.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Beauty shops.....  | 4,507                | 39,814                                  | 6,144  | 12,795                        | 988                         | 1,351                              | 10,567                                       | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Barber shops.....  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Other personal services.....   | 3,903                | 24,563                                  | 7,381  | 1,534                         | 293                         | 1,596                              | 7,212  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Business services.....   | 5,333                | 55,851                                  | 11,696   | 8,013                         | 2,124                       | 3,660                              | 15,977                                       | 1,306                | 9,202                                   | 285  | 2,978                         | 126                         | 684                                | 2,527  |
| Automobile parking, repair, and services.....                                  | 3,444                | 57,287                                  | 36,925   | 6,058                         | 942                         | 3,063                              | 2,819  | 2,239                | 36,691                                  | 21,724   | 4,084                         | 782                         | 1,103                              | 4,794  |
| Repair services, except automobile.....  | 5,995                | 46,936                                  | 23,684   | 6,771                         | 1,251                       | 1,862                              | 7,324  | 3,096                | 30,487                                  | 15,501   | 4,507                         | 745                         | 1,243                              | 4,514  |
| Amusement and recreation services.....   | 2,854                | 29,840                                  | 6,731  | 4,262                         | 502                         | 1,297                              | 7,631  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Medical and health services.....   | 7,366                | 197,013                                 | 13,432   | 22,872                        | 1,756                       | 5,207                              | 107,791                                      | 2,175                | 70,904                                  | 6,760  | 8,489                         | 802                         | 2,344                              | 39,762                                       |
| Offices of physicians and surgeons.....  | 2,924                | 96,673                                  | 1,956  | 11,339                        | 682                         | 1,990                              | 58,811                                       | 894                  | 42,063                                  | 3,436  | 5,305                         | 488                         | 1,332                              | 24,298                                       |
| Offices of dentists and dental surgeons.....                                   | 1,924                | 64,099                                  | 5,635  | 8,868                         | 722                         | 1,714                              | 33,427                                       | 478                  | 26,078                                  | 3,324  | 2,915                         | 296                         | 974                                | 13,631                                       |
| Other medical services.....  | 3,185                | 38,241                                  | 5,841  | 2,665                         | 352                         | 1,503                              | 15,553                                       | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Legal services.....  | 1,739                | 37,547                                  | 163  | 3,770                         | 265                         | 901                                | 23,702                                       | 1,040                | 7,919                                   | 1,429  | 1,150                         | 103                         | 199                                | 3,799  |
| Engineering and architectural services.....                                    | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Accounting, auditing, and bookkeeping services.....                            | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Other services.....  | 2,792                | 10,528                                  | 234  | 1,590                         | 80                          | 439                                | 3,966  | 2,234                | 8,752                                   | 1,059  | 1,470                         | 452                         | 237                                | 3,779  |

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Missouri             |                                      |   |                            |                          |                                   |   |                      |                                      |   |                            |                          |                                   |   | Nebraska |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|----------------------|--------------------------------------|---|----------------------------|--------------------------|-----------------------------------|---|----------------------|--------------------------------------|---|----------------------------|--------------------------|-----------------------------------|---|----------|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net profit (Less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net profit (Less loss) (Thousand dollars) |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |                      |                                      |   |                            |                          |                                   |   |                      |                                      |   |                            |                          |                                   |   |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| All industries.....  | 307,966              | 5,702,318                            | 3,410,062                                       | 516,997                    | 102,944                  | 250,627                           | 790,648                                   | 151,274              | 3,590,642                            | 2,259,690                                       | 203,549                    | 88,409                   | 220,816                           | 453,630                                   |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Agriculture, forestry, and fisheries.....                                      | 148,490              | 1,377,597                            | 866,483   | 56,613                     | 44,625                   | 147,846                           | 122,017                                   | 95,918               | 1,968,860                            | 1,239,202                                       | 46,899                     | 61,343                   | 176,279                           | 255,897                                   |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Farms.....   | 146,726              | 1,352,732                            | 850,030   | 54,785                     | 44,308                   | 146,847                           | 119,438                                   | 94,709               | 1,931,039                            | 1,224,085                                       | 43,626                     | 60,724                   | 174,252                           | 250,141                                   |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Field crop farms.....  | 41,046               | 344,144                              | 157,566   | 20,962                     | 15,175                   | 48,539                            | 57,186                                    | 37,018               | 481,027                              | 205,793   | 16,308                     | 24,660                   | 69,718                            | 106,547                                   |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Livestock farms.....   | 94,756               | 987,238                              | 678,330   | 31,732                     | 27,795                   | 94,753                            | 63,280                                    | 51,785               | 1,434,185                            | 1,007,441                                       | 25,901                     | 34,558                   | 101,863                           | 146,516                                   |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Other farms.....   | 10,924               | 21,330                               | 14,134  | 2,091                      | 1,338                    | 3,555                             | 1,028                                     | 5,906                | 15,827                               | 10,851  | 1,417                      | 1,506                    | 2,671                             | 2,922                                     |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Other agriculture, forestry, and fisheries.....                                | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Contract construction.....   | 22,243               | 461,424                              | 252,968   | 105,784                    | 7,343                    | 14,141                            | 76,160                                    | 6,813                | 152,982                              | 84,486  | 31,944                     | 2,989                    | 8,366                             | 25,825                                    |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| General contractors.....   | 2,939                | 144,197                              | 92,540  | 20,153                     | 1,697                    | 4,690                             | 14,819                                    | 1,402                | 63,369                               | 39,958  | 8,629                      | 870                      | 2,193                             | 11,344                                    |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Special trade contractors.....   | 18,941               | 313,007                              | 157,552   | 83,467                     | 5,578                    | 9,247                             | 61,427                                    | 5,411                | 89,613                               | 44,528  | 23,315                     | 2,119                    | 6,173                             | 14,481                                    |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Manufacturing.....   | 2,851                | 182,765                              | 112,972   | 30,888                     | 3,312                    | 6,182                             | 19,149                                    | 944                  | 44,214                               | 22,496  | 7,757                      | 1,407                    | 2,473                             | 2,725                                     |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Transportation, communication, electric, gas, and sanitary services.....       | 9,685                | 175,588                              | 43,943  | 22,662                     | 5,318                    | 13,992                            | 28,698                                    | 1,653                | 74,328                               | 25,314  | 14,875                     | 3,330                    | 6,873                             | 4,397                                     |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Trucking and warehousing.....  | 8,364                | 156,792                              | 38,354  | 20,272                     | 5,011                    | 11,646                            | 25,552                                    | 1,591                | 67,294                               | 24,986  | 11,104                     | 3,072                    | 6,492                             | 3,675                                     |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Other transportation, communication, electric, gas, and sanitary services..... | 1,321                | 18,796                               | 5,589   | 2,390                      | 307                      | 2,346                             | 3,146                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Wholesale and retail trade.....  | 51,803               | 2,558,228                            | 1,924,688                                       | 179,173                    | 28,225                   | 29,502                            | 182,928                                   | 21,222               | 1,031,832                            | 813,011   | 64,035                     | 13,096                   | 12,671                            | 54,070                                    |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Wholesale trade.....   | 6,012                | 439,710                              | 328,774   | 19,439                     | 3,329                    | 4,912                             | 39,882                                    | 4,558                | 310,317                              | 260,429   | 10,625                     | 1,498                    | 2,485                             | 10,752                                    |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Retail trade.....  | 45,380               | 2,099,971                            | 1,582,284                                       | 157,705                    | 24,760                   | 24,412                            | 141,364                                   | 16,612               | 721,233                              | 552,219   | 53,410                     | 11,598                   | 10,186                            | 43,423                                    |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Building materials, hardware, and farm equipment.....                          | 1,265                | 149,380                              | 116,083   | 10,201                     | 1,471                    | 1,529                             | 12,138                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| General merchandise stores.....  | 10,847               | 122,736                              | 82,462  | 6,641                      | 1,363                    | 1,856                             | 16,662                                    | 7,121                | 23,294                               | 14,112  | 600                        | 204                      | 737                               | 2,503                                     |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Food stores.....   | 5,118                | 390,880                              | 325,746   | 20,749                     | 3,324                    | 3,535                             | 18,437                                    | 18,437               | 108,713                              | 91,420  | 5,898                      | 669                      | 781                               | 2,601                                     |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Automotive dealers.....  | 9,828                | 814,937                              | 653,995   | 55,091                     | 7,263                    | 6,221                             | 32,303                                    | 2,849                | 250,125                              | 203,452   | 14,290                     | 3,377                    | 2,491                             | 13,354                                    |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Apparel and accessory stores.....  | 1,507                | 51,785                               | 31,766  | 3,532                      | 499                      | 113                               | 9,768                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Furniture, home furnishings, and equipment stores.....                         | 1,841                | 82,626                               | 60,099  | 10,769                     | 1,244                    | 1,068                             | 4,480                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Eating and drinking places.....  | 8,167                | 218,739                              | 129,561   | 30,173                     | 6,265                    | 6,149                             | 18,621                                    | 2,245                | 87,367                               | 53,962  | 15,307                     | 3,019                    | 3,009                             | 4,780                                     |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Other retail trade.....  | 6,507                | 268,888                              | 183,172   | 20,549                     | 3,331                    | 3,941                             | 28,755                                    | 2,396                | 101,899                              | 74,978  | 5,514                      | 1,215                    | 1,480                             | 12,279                                    |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Finance, insurance, and real estate.....                                       | 13,477               | 174,191                              | 35,608  | 15,598                     | 2,667                    | 5,919                             | 67,880                                    | 5,163                | 52,797                               | 6,817   | 2,750                      | 988                      | 1,545                             | 22,850                                    |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Insurance agents, brokers, and service.....                                    | 5,439                | 72,527                               | 11,436  | 7,917                      | 284                      | 825                               | 34,261                                    | 2,794                | 17,974                               | 1,435   | 267                        | 40                       | 327                               | 11,142                                    |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Real estate.....   | 7,344                | 95,929                               | 23,567  | 7,639                      | 2,378                    | 4,565                             | 30,664                                    | 2,266                | 28,808                               | 2,398   | 2,461                      | 943                      | 994                               | 10,956                                    |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Agents, brokers, and managers.....   | 3,386                | 36,554                               | 9,919   | 1,121                      | 206                      | 950                               | 21,265                                    | 1,278                | 15,154                               | 53  | 1,472                      | 214                      | 336                               | 5,744                                     |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Other real estate.....   | 3,958                | 59,375                               | 22,648  | 6,518                      | 2,172                    | 3,615                             | 9,399                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Services.....  | 56,086               | 735,508                              | 159,950   | 102,438                    | 10,628                   | 30,941                            | 290,932                                   | 19,144               | 241,639                              | 55,783  | 33,750                     | 4,942                    | 11,216                            | 89,252                                    |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Hotels, rooming houses, camps, and other lodging places.....                   | 2,622                | 33,592                               | 5,743   | 4,219                      | 1,365                    | 5,374                             | 5,215                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Personal services.....   | 11,825               | 124,795                              | 29,947  | 29,995                     | 2,547                    | 6,471                             | 32,783                                    | 4,281                | 43,825                               | 10,220  | 9,386                      | 1,072                    | 2,497                             | 14,758                                    |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Laundries and dry cleaning plants.....   | 2,271                | 46,230                               | 12,814  | 10,475                     | 904                      | 3,498                             | 9,706                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Beauty shops.....  | 7,135                | 42,600                               | 5,898   | 9,503                      | 764                      | 1,321                             | 14,188                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Barber shops.....  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Other personal services.....   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Business services.....   | 8,862                | 65,396                               | 19,752  | 10,287                     | 840                      | 2,811                             | 18,876                                    | 2,024                | 13,129                               | 8,375   | 276                        | 27                       | 156                               | 3,682                                     |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Automobile parking, repair, and services.....                                  | 4,250                | 87,772                               | 46,639  | 9,993                      | 1,469                    | 2,541                             | 17,644                                    | 1,766                | 24,543                               | 12,613  | 2,647                      | 699                      | 987                               | 4,982                                     |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Repair services, except automobile.....  | 6,500                | 50,223                               | 19,886  | 3,885                      | 388                      | 1,444                             | 17,021                                    | 2,386                | 17,009                               | 8,261   | 551                        | 236                      | 288                               | 5,312                                     |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Amusement and recreation services.....   | 3,097                | 39,787                               | 16,065  | 3,802                      | 973                      | 3,547                             | 7,518                                     | 2,507                | 26,566                               | 8,260   | 5,894                      | 977                      | 1,444                             | 5,516                                     |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Medical and health services.....   | 8,538                | 231,693                              | 18,760  | 26,327                     | 1,692                    | 5,695                             | 138,657                                   | 2,396                | 76,432                               | 4,254   | 9,509                      | 874                      | 2,853                             | 42,253                                    |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Offices of physicians and surgeons.....  | 2,751                | 123,750                              | 4,245   | 15,128                     | 830                      | 2,427                             | 79,421                                    | 700                  | 40,626                               | 656   | 6,084                      | 414                      | 1,529                             | 21,837                                    |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Offices of dentists and dental surgeons.....                                   | 1,894                | 46,491                               | 3,723   | 4,567                      | 296                      | 1,128                             | 28,082                                    | 599                  | 24,398                               | 2,647   | 2,939                      | 313                      | 969                               | 13,415                                    |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Other medical services.....  | 3,893                | 61,452                               | 10,792  | 6,832                      | 566                      | 2,140                             | 31,134                                    | 1,097                | 11,408                               | 951   | 486                        | 147                      | 355                               | 7,001                                     |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Legal services.....  | 3,459                | 55,632                               | 277   | 5,395                      | 559                      | 1,047                             | 30,512                                    | 570                  | 15,322                               | 783   | 1,090                      | 115                      | 567                               | 8,031                                     |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Engineering and architectural services.....                                    | 1,196                | 20,002                               | 213   | 2,583                      | 103                      | 1,278                             | 8,869                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Accounting, auditing, and bookkeeping services.....                            | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       |          |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Other services.....  | 3,681                | 15,104                               | 2,059   | 2,492                      | 354                      | 621                               | 6,505                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                               | (*)                                       |          |  |  |  |  |  |  |  |  |  |  |  |  |  |

Footnotes at end of table.



Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected industry  | New Jersey           |   |  |                               |                             |                                    |   | New York             |   |  |                               |                             |                                    |   |
|--|----------------------|---|--|-------------------------------|-----------------------------|------------------------------------|---|----------------------|---|--|-------------------------------|-----------------------------|------------------------------------|---|
|  | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) |
| All industries.....  | 190,499              | 5,725,851                               | 3,095,994  | 637,193                       | 95,386                      | 159,092                            | 1,103,883                                       | 569,987              | 15,103,946                              | 7,921,253  | 1,564,891                     | 250,894                     | 422,162                            | 3,022,215                                       |
| Agriculture, forestry, and fisheries.....                                      | 14,905               | 212,133                                 | 136,754  | 41,634                        | 10,813                      | 21,532                             | 8,546   | 61,995               | 774,821                                 | 438,658  | 89,615                        | 31,460                      | 112,480                            | 58,612  |
| Farms.....   | 12,013               | 175,592                                 | 125,355  | 35,490                        | 9,925                       | 18,420                             | 12,114  | 53,688               | 681,669                                 | 405,350  | 70,615                        | 29,283                      | 106,620                            | 36,032  |
| Field crop farms.....  | 2,882                | 6,875                                   | 4,715  | 1,149                         | 1,566                       | 2,305                              | 1,553   | 13,534               | 15,356                                  | 9,786  | 4,182                         | 4,944                       | 8,166                              | 17,278  |
| Livestock farms.....   | 3,871                | 84,979                                  | 62,112   | 7,254                         | 3,163                       | 9,905                              | 1,360   | 30,585               | 519,262                                 | 303,708  | 41,233                        | 17,540                      | 85,812                             | 37,494  |
| Other farms.....   | 5,260                | 83,738                                  | 58,528   | 27,087                        | 5,196                       | 6,210                              | 3,139   | 11,729               | 117,651                                 | 73,166   | 25,400                        | 6,799                       | 12,642                             | 5,796   |
| Other agriculture, forestry, and fisheries.....                                | 2,892                | 36,541                                  | 11,399   | 6,144                         | 888                         | 3,112                              | 10,660  | 6,307                | 93,152                                  | 33,308   | 19,000                        | 2,177                       | 5,860                              | 22,600  |
| Contract construction.....   | 21,575               | 642,543                                 | 380,415  | 108,019                       | 11,352                      | 19,210                             | 116,092   | 45,758               | 874,562                                 | 490,290  | 152,273                       | 12,626                      | 22,564                             | 210,356   |
| General contractors.....   | 4,208                | 267,820                                 | 194,800  | 35,421                        | 3,568                       | 8,019                              | 26,985  | 7,996                | 293,537                                 | 207,676  | 40,737                        | 3,471                       | 6,076                              | 37,940  |
| Special trade contractors.....   | 17,033               | 363,548                                 | 178,990  | 71,139                        | 7,667                       | 10,762                             | 86,430  | 35,722               | 546,938                                 | 289,900  | 104,489                       | 8,540                       | 15,685                             | 161,605   |
| Manufacturing.....   | 4,423                | 183,972                                 | 113,997  | 49,894                        | 4,201                       | 5,728                              | 27,751  | 14,398               | 581,180                                 | 364,335  | 165,512                       | 11,495                      | 11,343                             | 80,973  |
| Transportation, communication, electric, gas, and sanitary services.....       | 8,433                | 170,812                                 | 52,137   | 24,809                        | 7,222                       | 14,536                             | 36,544  | 20,384               | 354,732                                 | 44,867   | 57,837                        | 13,446                      | 29,990                             | 84,141  |
| Trucking and warehousing.....  | 4,864                | 93,031                                  | 6,892  | 15,794                        | 5,371                       | 9,211                              | 19,157  | 7,695                | 209,886                                 | 33,872   | 38,208                        | 9,230                       | 18,641                             | 41,129  |
| Other transportation, communication, electric, gas, and sanitary services..... | 3,569                | 77,781                                  | 25,245   | 9,015                         | 1,851                       | 5,325                              | 17,387  | 12,689               | 144,846                                 | 10,995   | 19,629                        | 4,216                       | 11,349                             | 43,012  |
| Wholesale and retail trade.....  | 52,082               | 2,948,623                               | 2,146,235  | 204,750                       | 34,416                      | 37,087                             | 277,170   | 135,605              | 7,888,235                               | 5,808,424  | 536,128                       | 102,635                     | 87,957                             | 727,922   |
| Wholesale trade.....   | 6,671                | 395,407                                 | 282,267  | 11,797                        | 3,517                       | 3,384                              | 51,602  | 26,170               | 1,965,022                               | 1,497,016  | 96,343                        | 12,824                      | 14,848                             | 210,275   |
| Retail trade.....  | 45,310               | 2,556,510                               | 1,851,817  | 191,319                       | 30,669                      | 33,350                             | 223,592   | 106,093              | 5,665,487                               | 4,111,746  | 419,952                       | 87,022                      | 69,538                             | 496,560   |
| Building materials, hardware, and farm equipment.....                          | 1,767                | 94,199                                  | 68,522   | 6,980                         | 1,101                       | 1,196                              | 7,881   | 3,275                | 163,121                                 | 124,594  | 12,955                        | 2,309                       | 2,160                              | 14,111  |
| General merchandise stores.....  | 6,481                | 156,225                                 | 107,547  | 8,540                         | 1,496                       | 2,707                              | 18,800  | 13,093               | 240,082                                 | 159,665  | 9,570                         | 1,972                       | 6,346                              | 32,424  |
| Food stores.....   | 8,619                | 548,587                                 | 436,296  | 25,315                        | 4,595                       | 6,284                              | 45,551  | 20,290               | 1,309,384                               | 1,040,893  | 70,885                        | 11,496                      | 12,723                             | 91,104  |
| Automotive dealers.....  | 7,943                | 680,736                                 | 536,978  | 48,063                        | 6,362                       | 4,954                              | 40,005  | 13,649               | 1,407,864                               | 1,137,854  | 85,341                        | 20,485                      | 9,172                              | 72,671  |
| Apparel and accessory stores.....  | 2,991                | 171,677                                 | 120,881  | 13,416                        | 1,612                       | 1,449                              | 16,766  | 6,867                | 365,380                                 | 242,456  | 27,730                        | 4,252                       | 3,118                              | 44,663  |
| Furniture, home furnishings, and equipment stores.....                         | 2,300                | 155,008                                 | 105,647  | 13,826                        | 1,911                       | 2,347                              | 13,904  | 4,601                | 263,256                                 | 187,724  | 18,296                        | 2,873                       | 3,427                              | 27,617  |
| Eating and drinking places.....  | 6,757                | 291,201                                 | 172,499  | 41,361                        | 7,462                       | 6,783                              | 30,730  | 18,274               | 686,839                                 | 458,744  | 98,949                        | 28,331                      | 17,426                             | 79,127  |
| Other retail trade.....  | 8,452                | 438,877                                 | 303,447  | 33,818                        | 6,130                       | 7,630                              | 49,955  | 26,044               | 1,229,561                               | 858,744  | 96,026                        | 15,304                      | 15,166                             | 134,843   |
| Finance, insurance, and real estate.....                                       | 11,936               | 220,434                                 | 39,344   | 11,588                        | 3,048                       | 7,060                              | 67,791  | 38,232               | 654,474                                 | 166,497  | 37,556                        | 14,320                      | 16,766                             | 215,423   |
| Insurance agents, brokers, and service.....                                    | 3,313                | 80,188                                  | 13,715   | 7,490                         | 872                         | 2,335                              | 28,777  | 16,824               | 239,491                                 | 26,928   | 20,910                        | 2,754                       | 4,517                              | 106,166   |
| Real estate.....   | 8,196                | 113,103                                 | 11,948   | 3,130                         | 2,025                       | 4,389                              | 34,026  | 18,680               | 236,812                                 | 20,723   | 13,191                        | 10,904                      | 11,911                             | 77,303  |
| Agents, brokers, and managers.....   | 5,748                | 69,222                                  | 177  | 2,332                         | 998                         | 2,215                              | 25,791  | 14,366               | 149,293                                 | 10,120   | 6,846                         | 1,473                       | 4,885                              | 64,143  |
| Other real estate.....   | 2,448                | 43,881                                  | 11,771   | 798                           | 1,027                       | 2,174                              | 8,235   | 4,314                | 87,519                                  | 10,603   | 6,345                         | 9,431                       | 7,026                              | 13,160  |
| Services.....  | 76,631               | 1,336,876                               | 245,849  | 195,174                       | 24,152                      | 53,495                             | 567,271   | 248,893              | 3,932,970                               | 606,696  | 524,537                       | 64,275                      | 139,809                            | 1,648,829                                       |
| Hotels, rooming houses, camps, and other lodging places.....                   | 2,049                | 40,678                                  | 3,513  | 3,089                         | 4,258                       | 6,435                              | 7,456   | 10,714               | 146,339                                 | 38,770   | 20,277                        | 13,040                      | 17,009                             | 10,986  |
| Personal services.....   | 16,792               | 221,057                                 | 74,505   | 46,263                        | 4,593                       | 9,377                              | 66,692  | 46,698               | 456,245                                 | 124,808  | 83,726                        | 10,865                      | 21,510                             | 136,371   |
| Laundries and dry cleaning plants.....   | 4,516                | 87,295                                  | 33,702   | 17,282                        | 2,045                       | 4,713                              | 20,473  | 10,272               | 176,816                                 | 52,624   | 29,025                        | 3,314                       | 10,244                             | 34,343  |
| Beauty shops.....  | 5,433                | 64,098                                  | 18,764   | 16,676                        | 1,133                       | 2,292                              | 20,445  | 15,302               | 113,016                                 | 17,972   | 26,375                        | 2,646                       | 3,661                              | 35,684  |
| Barber shops.....  | 4,873                | 40,414                                  | 8,363  | 11,125                        | 769                         | 949                                | 19,053  | 6,323                | 48,928                                  | 5,922  | 11,807                        | 1,029                       | 1,553                              | 18,611  |
| Other personal services.....   | 2,170                | 29,250                                  | 13,676   | 1,180                         | 646                         | 1,423                              | 6,721   | 14,801               | 157,485                                 | 48,290   | 16,519                        | 3,876                       | 7,032                              | 14,353  |
| Business services.....   | 10,214               | 92,460                                  | 21,963   | 18,376                        | 1,211                       | 3,203                              | 31,421  | 36,107               | 386,336                                 | 111,533  | 43,219                        | 4,175                       | 8,846                              | 140,154   |
| Automobile parking, repair, and services.....                                  | 4,805                | 93,736                                  | 51,482   | 14,385                        | 2,451                       | 3,563                              | 17,051  | 6,964                | 131,786                                 | 60,588   | 18,099                        | 3,275                       | 5,025                              | 26,396  |
| Repair services, except automobile.....  | 2,722                | 45,382                                  | 20,063   | 5,814                         | 880                         | 1,012                              | 12,591  | 12,213               | 119,683                                 | 49,106   | 11,170                        | 1,811                       | 5,804                              | 34,842  |
| Amusement and recreation services.....   | 4,494                | 58,196                                  | 13,262   | 10,245                        | 819                         | 4,371                              | 8,714   | 16,958               | 195,474                                 | 35,487   | 27,307                        | 3,256                       | 13,987                             | 20,315  |
| Medical and health services.....   | 17,927               | 535,348                                 | 41,360   | 52,469                        | 6,958                       | 18,658                             | 307,726   | 50,045               | 1,533,571                               | 100,179  | 184,425                       | 18,343                      | 44,812                             | 861,965   |
| Offices of physicians and surgeons.....  | 6,571                | 293,287                                 | 9,389  | 24,307                        | 3,226                       | 8,956                              | 192,162   | 19,743               | 835,677                                 | 15,484   | 71,724                        | 6,539                       | 23,406                             | 536,862   |
| Offices of dentists and dental surgeons.....                                   | 4,908                | 163,046                                 | 19,191   | 21,264                        | 2,552                       | 5,631                              | 79,275  | 10,743               | 419,378                                 | 48,653   | 49,852                        | 4,358                       | 11,346                             | 226,832   |
| Other medical services.....  | 6,448                | 79,015                                  | 12,780   | 6,898                         | 1,180                       | 4,071                              | 36,289  | 19,537               | 278,516                                 | 36,002   | 62,849                        | 7,446                       | 10,660                             | 98,511  |
| Legal services.....  | 5,549                | 128,462                                 | 4,662  | 18,307                        | 1,094                       | 2,906                              | 68,304  | 20,475               | 431,947                                 | 7,828  | 51,104                        | 3,456                       | 8,573                              | 219,570   |
| Engineering and architectural services.....                                    | 2,259                | 48,291                                  | 7,334  | 19,391                        | 1,238                       | 1,169                              | 11,730  | 4,984                | 137,307                                 | 44,779   | 57,099                        | 2,999                       | 2,532                              | 37,294  |
| Accounting, auditing, and bookkeeping services.....                            | 2,730                | 35,106                                  | 2,697  | 4,744                         | 368                         | 1,411                              | 17,857  | 12,795               | 121,179                                 | 1,261  | 16,483                        | 1,261                       | 4,216                              | 63,384  |
| Other services.....  | 7,090                | 38,160                                  | 5,008  | 2,091                         | 282                         | 1,390                              | 17,729  | 30,939               | 233,103                                 | 32,357   | 11,635                        | 1,702                       | 7,495                              | 97,552  |

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected industry  | North Carolina       |   |  |                               |                             |   | Ohio  |                      |   |  |                               |                             |   |   |
|--|----------------------|---|--|-------------------------------|-----------------------------|---|---|----------------------|---|--|-------------------------------|-----------------------------|---|---|
|  | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) |
| All industries.....  | 246,665              | 4,599,392                               | 2,803,874  | 503,659                       | 91,862                      | 186,021                                 | 615,624   | 431,689              | 9,782,274                               | 5,548,945  | 1,024,096                     | 183,334                     | 342,555                                 | 1,686,477                                       |
| Agriculture, forestry, and fisheries.....                                      | 119,587              | 859,406                                 | 500,042  | 104,534                       | 17,251                      | 95,619                                  | 94,369  | 138,083              | 1,407,848                               | 875,444  | 63,468                        | 50,732                      | 142,187                                 | 162,576   |
| Farms.....   | 114,757              | 805,397                                 | 481,996  | 98,337                        | 16,660                      | 93,277                                  | 80,174  | 132,074              | 1,332,087                               | 847,901  | 50,084                        | 49,390                      | 138,825                                 | 140,805   |
| Field crop farms.....  | 83,231               | 520,005                                 | 284,329  | 75,980                        | 11,308                      | 60,141                                  | 63,451  | 60,511               | 298,988                                 | 136,892  | 12,949                        | 19,174                      | 48,212                                  | 38,362  |
| Livestock farms.....   | 20,163               | 237,023                                 | 167,342  | 15,445                        | 3,599                       | 25,688                                  | 13,991  | 61,388               | 945,004                                 | 656,563  | 21,878                        | 26,718                      | 80,336                                  | 93,322  |
| Other farms.....   | 11,363               | 481,869                                 | 30,325   | 6,912                         | 1,753                       | 7,448                                   | 2,692   | 10,175               | 86,095                                  | 54,446   | 15,257                        | 3,498                       | 10,277                                  | 9,121   |
| Other agriculture, forestry, and fisheries.....                                | 4,830                | 54,009                                  | 18,046   | 6,197                         | 591                         | 2,342                                   | 14,215  | 6,009                | 75,761                                  | 27,543   | 13,384                        | 1,342                       | 3,362                                   | 21,771  |
| Contract construction.....   | 14,683               | 395,303                                 | 234,134  | 80,775                        | 5,411                       | 10,974                                  | 61,053  | 34,114               | 897,156                                 | 558,127  | 165,708                       | 14,606                      | 15,573                                  | 161,356   |
| General contractors.....   | 2,060                | 214,520                                 | 151,301  | 45,651                        | 2,660                       | 4,964                                   | 16,267  | 7,578                | 429,825                                 | 325,030  | 58,718                        | 6,012                       | 5,901                                   | 39,091  |
| Special trade contractors.....   | 12,159               | 177,772                                 | 81,087   | 35,063                        | 2,745                       | 5,990                                   | 44,327  | 26,398               | 455,072                                 | 224,200  | 105,151                       | 8,270                       | 9,490                                   | 120,838   |
| Manufacturing.....   | 3,752                | 165,935                                 | 93,706   | 31,225                        | 3,721                       | 8,186                                   | 14,959  | 6,986                | 221,806                                 | 132,264  | 52,458                        | 4,591                       | 9,049                                   | 33,662  |
| Transportation, communication, electric, gas, and sanitary services.....       | 6,439                | 94,368                                  | 15,899   | 26,662                        | 3,755                       | 8,996                                   | 12,235  | 16,221               | 356,237                                 | 83,859   | 43,131                        | 15,050                      | 38,534                                  | 49,820  |
| Trucking and warehousing.....  | 5,118                | 73,904                                  | 14,666   | 19,800                        | 3,023                       | 7,482                                   | 7,200   | 13,119               | 279,229                                 | 55,059   | 30,184                        | 13,073                      | 33,978                                  | 35,321  |
| Other transportation, communication, electric, gas, and sanitary services..... | 1,321                | 20,464                                  | 1,233  | 6,862                         | 732                         | 1,514                                   | 5,035   | 3,102                | 77,008                                  | 28,800   | 12,947                        | 1,977                       | 4,556                                   | 14,499  |
| Wholesale and retail trade.....  | 48,173               | 2,331,012                               | 1,787,741  | 150,060                       | 47,375                      | 27,438                                  | 163,256   | 87,991               | 4,772,970                               | 3,459,821  | 395,276                       | 64,793                      | 56,817                                  | 406,737   |
| Wholesale trade.....   | 7,537                | 491,778                                 | 362,182  | 26,337                        | 9,957                       | 6,782                                   | 49,545  | 10,172               | 799,272                                 | 576,108  | 49,858                        | 6,799                       | 9,299                                   | 92,868  |
| Retail trade.....  | 40,626               | 1,833,279                               | 1,420,278  | 123,503                       | 37,354                      | 20,990                                  | 113,753   | 77,485               | 3,963,926                               | 2,917,570  | 344,954                       | 57,811                      | 47,422                                  | 311,887   |
| Building materials, hardware, and farm equipment.....                          | 2,037                | 61,998                                  | 47,967   | 3,939                         | 1,286                       | 1,347                                   | 3,753   | 3,368                | 197,412                                 | 136,474  | 24,591                        | 3,842                       | 2,725                                   | 17,320  |
| General merchandise stores.....  | 10,924               | 284,488                                 | 226,012  | 15,553                        | 6,179                       | 3,093                                   | 17,981  | 14,759               | 136,883                                 | 88,443   | 7,335                         | 1,441                       | 2,463                                   | 18,287  |
| Food stores.....   | 7,874                | 444,925                                 | 372,796  | 16,339                        | 9,658                       | 4,508                                   | 22,060  | 10,712               | 977,015                                 | 794,324  | 67,964                        | 10,319                      | 9,800                                   | 51,098  |
| Automotive dealers.....  | 7,533                | 592,419                                 | 485,685  | 33,044                        | 7,212                       | 3,986                                   | 27,246  | 15,170               | 1,365,813                               | 1,097,521  | 95,922                        | 11,740                      | 7,589                                   | 77,517  |
| Apparel and accessory stores.....  | 1,730                | 66,590                                  | 44,571   | 5,525                         | 2,030                       | 500                                     | 7,518   | 1,543                | 77,984                                  | 49,826   | 6,544                         | 1,152                       | 424                                     | 11,297  |
| Furniture, home furnishings, and equipment stores.....                         | 2,825                | 94,319                                  | 60,903   | 15,014                        | 2,494                       | 1,277                                   | 9,171   | 4,514                | 193,575                                 | 129,469  | 18,987                        | 3,032                       | 2,897                                   | 17,102  |
| Eating and drinking places.....  | 3,023                | 116,737                                 | 59,848   | 20,687                        | 4,661                       | 3,213                                   | 13,606  | 12,583               | 460,027                                 | 249,869  | 68,653                        | 17,523                      | 13,441                                  | 53,165  |
| Other retail trade.....  | 4,680                | 171,806                                 | 122,496  | 13,407                        | 3,834                       | 2,660                                   | 12,418  | 14,846               | 555,217                                 | 371,644  | 54,958                        | 8,762                       | 8,083                                   | 66,101  |
| Finance, insurance, and real estate.....                                       | 8,678                | 137,009                                 | 44,338   | 13,373                        | 2,896                       | 4,030                                   | 41,313  | 28,198               | 359,991                                 | 84,635   | 20,579                        | 3,799                       | 12,835                                  | 144,040   |
| Insurance agents, brokers, and service.....                                    | 4,152                | 44,397                                  | 218  | 4,520                         | 330                         | 642                                     | 21,857  | 12,184               | 182,303                                 | 43,412   | 12,341                        | 897                         | 2,856                                   | 82,021  |
| Real estate.....   | 4,183                | 83,241                                  | 42,832   | 6,997                         | 2,464                       | 3,335                                   | 15,653  | 15,693               | 165,357                                 | 32,560   | 8,136                         | 2,885                       | 9,945                                   | 59,784  |
| Agents, brokers, and managers.....   | 2,395                | 40,450                                  | 14,800   | 5,255                         | 526                         | 1,456                                   | 13,347  | 12,377               | 96,865                                  | 11,889   | 3,377                         | 1,235                       | 3,859                                   | 45,708  |
| Other real estate.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   | 3,306                | 68,492                                  | 20,671   | 4,779                         | 1,650                       | 6,086                                   | 14,076  |
| Services.....  | 44,851               | 604,922                                 | 123,353  | 96,553                        | 11,229                      | 30,324                                  | 225,758   | 117,982              | 1,732,829                               | 297,743  | 276,685                       | 29,112                      | 64,200                                  | 728,848   |
| Hotels, rooming houses, camps, and other lodging places.....                   | 2,799                | 43,818                                  | 9,629  | 5,353                         | 1,868                       | 6,763                                   | 7,559   | 3,147                | 34,313                                  | 12,920   | 7,189                         | 1,545                       | 2,809                                   | 1,036   |
| Personal services.....   | 12,754               | 93,685                                  | 12,415   | 25,335                        | 2,757                       | 4,417                                   | 26,353  | 32,853               | 362,423                                 | 75,565   | 76,176                        | 7,845                       | 17,034                                  | 116,282   |
| Laundries and dry cleaning plants.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   | 6,331                | 107,244                                 | 15,708   | 21,812                        | 2,606                       | 8,688                                   | 24,029  |
| Beauty shops.....  | 5,993                | 35,094                                  | 6,365  | 9,331                         | 666                         | 954                                     | 10,446  | 13,973               | 116,164                                 | 23,932   | 34,798                        | 2,427                       | 3,752                                   | 34,202  |
| Barber shops.....  | 3,815                | 22,152                                  | 3,569  | 5,498                         | 386                         | 820                                     | 10,838  | 6,996                | 61,797                                  | 11,147   | 13,950                        | 964                         | 821                                     | 35,484  |
| Other personal services.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   | 5,593                | 77,218                                  | 24,778   | 5,616                         | 1,848                       | 3,773                                   | 22,567  |
| Business services.....   | 3,864                | 34,135                                  | 6,921  | 7,275                         | 686                         | 1,079                                   | 10,459  | 11,691               | 103,053                                 | 27,576   | 21,323                        | 1,870                       | 3,973                                   | 28,890  |
| Automobile parking, repair, and services.....                                  | 5,152                | 109,180                                 | 59,223   | 19,069                        | 2,371                       | 1,157                                   | 17,286  | 7,946                | 108,717                                 | 43,284   | 18,947                        | 2,276                       | 4,652                                   | 25,209  |
| Repair services, except automobile.....  | 2,750                | 29,302                                  | 14,534   | 1,201                         | 312                         | 1,173                                   | 6,358   | 10,062               | 109,608                                 | 44,858   | 18,866                        | 2,564                       | 4,268                                   | 25,209  |
| Amusement and recreation services.....   | 2,722                | 39,077                                  | 7,578  | 6,364                         | 903                         | 4,243                                   | 9,236   | 8,636                | 75,466                                  | 21,702   | 7,167                         | 2,136                       | 7,251                                   | 13,216  |
| Medical and health services.....   | 7,137                | 196,417                                 | 11,584   | 24,490                        | 1,737                       | 5,868                                   | 116,645   | 18,577               | 614,477                                 | 41,783   | 68,555                        | 6,921                       | 15,502                                  | 365,525   |
| Offices of physicians and surgeons.....  | 2,261                | 105,518                                 | 3,924  | 12,912                        | 807                         | 2,774                                   | 67,861  | 8,506                | 397,009                                 | 13,899   | 37,999                        | 8,926                       | 8,926                                   | 25,053  |
| Offices of dentists and dental surgeons.....                                   | 1,623                | 67,849                                  | 4,435  | 10,610                        | 806                         | 2,829                                   | 33,101  | 4,765                | 144,143                                 | 12,307   | 18,620                        | 2,096                       | 5,014                                   | 72,181  |
| Other medical services.....  | 3,253                | 23,050                                  | 3,225  | 968                           | 124                         | 265                                     | 15,683  | 5,706                | 73,325                                  | 15,637   | 6,477                         | 1,066                       | 1,562                                   | 39,291  |
| Legal services.....  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   | 8,945                | 59,006                                  | 4,477  | 20,290                        | 1,211                       | 4,013                                   | 86,677  |
| Engineering and architectural services.....                                    | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   | 9,822                | 15,103                                  | 4,477  | 19,427                        | 983                         | 1,036                                   | 18,846  |
| Accounting, auditing, and bookkeeping services.....                            | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)   | 5,042                | 61,181                                  | 1,962  | 14,269                        | 906                         | 2,372                                   | 26,316  |
| Other services.....  | 2,948                | 10,461                                  | (*)  | 1,062                         | 136                         | 459                                     | 4,766   | 7,303                | 46,763                                  | 8,473  | 4,676                         | 855                         | 1,290                                   | 20,622  |

Footnotes at end of table.



Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Cost of operations and sales<br>(Thousand dollars) | Business receipts<br>(Thousand dollars) | Number of businesses | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) |
|--|----------------------|---|--|-------------------------------|-----------------------------|------------------------------------|--|--|---|----------------------|-------------------------------|-----------------------------|------------------------------------|--|
| <b>Oklahoma</b>  |                      |   |  |                               |                             |                                    |  |  |   |                      |                               |                             |                                    |  |
| All industries.....  | 195,809              | 3,906,018                               | 2,304,640  | 362,098                       | 67,900                      | 168,398                            | 404,423                                      | 1,544,140  | 2,901,999                               | 114,913              | 373,375                       | 71,636                      | 134,889                            | 387,877                                      |
| Agriculture, forestry, and fisheries.....                                      | 90,633               | 757,459                                 | 468,671  | 41,727                        | 22,250                      | 90,845                             | 22,158                                       | 219,848  | 373,162                                 | 36,685               | 49,527                        | 22,665                      | 43,217                             | 11,980                                       |
| Farms.....   | 89,839               | 731,380                                 | 454,154  | 38,753                        | 21,898                      | 90,002                             | 19,544                                       | 213,526  | 354,182                                 | 33,600               | 46,811                        | 22,371                      | 40,619                             | 9,334  |
| Field crop farms.....  | 25,267               | 264,832                                 | 124,911  | 14,082                        | 8,514                       | 38,954                             | 35,154                                       | 56,394   | 123,008                                 | 14,509               | 13,424                        | 7,918                       | 15,578                             | 9,438  |
| Livestock farms.....   | 51,879               | 444,011                                 | 312,887  | 21,982                        | 12,703                      | 47,133                             | 18,960                                       | 105,892  | 145,059                                 | 14,506               | 11,789                        | 10,071                      | 15,183                             | 18,629                                       |
| Other farms.....   | 8,693                | 22,537                                  | 18,136   | 2,689                         | 681                         | 3,915                              | 1,650  | 51,280   | 86,115                                  | 10,836               | 21,773                        | 4,382                       | 9,858                              | 8,465  |
| Other agriculture, forestry, and fisheries.....                                | 794                  | 26,079                                  | 14,517   | 2,974                         | 352                         | 843                                | 2,614  | 6,322  | 18,980                                  | 3,085                | 2,716                         | 294                         | 2,598                              | 2,646  |
| Contract construction.....   | 14,750               | 352,078                                 | 184,438  | 67,563                        | 4,860                       | 8,604                              | 51,522                                       | 218,402  | 336,241                                 | 10,660               | 69,199                        | 5,335                       | 9,018                              | 41,577                                       |
| General contractors.....   | 2,429                | 132,241                                 | 84,805   | 23,554                        | 1,150                       | 2,317                              | 9,946  | 114,521  | 152,959                                 | 2,014                | 23,321                        | 2,256                       | 4,740                              | 9,826  |
| Special trade contractors.....   | 12,266               | 209,331                                 | 83,231   | 43,050                        | 3,692                       | 6,287                              | 40,753                                       | 103,880  | 179,559                                 | 8,524                | 45,213                        | 3,018                       | 4,019                              | 30,955                                       |
| Manufacturing.....   | 1,715                | 91,152                                  | 47,458   | 22,732                        | 2,278                       | 4,089                              | 7,207  | 89,842   | 222,895                                 | 4,831                | 40,300                        | 5,957                       | 12,065                             | 17,471                                       |
| Transportation, communication, electric, gas, and sanitary services.....       | 4,732                | 77,420                                  | 11,314   | 9,092                         | 3,020                       | 5,532                              | 15,160                                       | 18,994   | 167,313                                 | 7,241                | 21,237                        | 9,861                       | 16,312                             | 38,144                                       |
| Trucking and warehousing.....  | 4,154                | 65,189                                  | 9,377  | 3,967                         | 2,419                       | 4,892                              | 13,817                                       | 7,437  | 133,910                                 | 5,765                | 17,499                        | 9,246                       | 14,055                             | 28,834                                       |
| Other transportation, communication, electric, gas, and sanitary services..... | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | 11,557   | 33,403                                  | 1,476                | 3,738                         | 615                         | 2,257                              | 9,310  |
| Wholesale and retail trade.....  | 31,371               | 1,877,917                               | 1,437,505  | 127,189                       | 23,865                      | 20,516                             | 100,971                                      | 904,770  | 1,256,378                               | 20,954               | 110,703                       | 15,345                      | 17,684                             | 90,832                                       |
| Wholesale trade.....   | 3,873                | 376,181                                 | 286,584  | 17,608                        | 5,994                       | 3,808                              | 24,557                                       | 280,152  | 369,547                                 | 4,057                | 21,024                        | 3,125                       | 4,043                              | 28,362                                       |
| Retail trade.....  | 27,255               | 1,500,124                               | 1,148,751  | 109,450                       | 17,856                      | 16,697                             | 78,079                                       | 615,924  | 876,153                                 | 16,841               | 87,645                        | 12,144                      | 13,551                             | 61,913                                       |
| Building materials, hardware, and farm equipment.....                          | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)  | (*)                                     | (*)                  | (*)                           | (*)                         | (*)                                | (*)  |
| General merchandise stores.....  | 4,017                | 38,158                                  | 28,421   | 1,942                         | 202                         | 374                                | 2,385  | 31,532   | 151,798                                 | 3,991                | 2,546                         | 1,064                       | 1,101                              | 5,607  |
| Food stores.....   | 3,292                | 209,014                                 | 209,995  | 12,902                        | 2,465                       | 2,294                              | 7,791  | 137,972  | 167,601                                 | 1,076                | 10,499                        | 1,411                       | 2,521                              | 2,571  |
| Automotive dealers.....  | 7,314                | 626,292                                 | 514,548  | 34,767                        | 6,418                       | 4,456                              | 26,277                                       | 328,029  | 328,029                                 | 3,680                | 25,591                        | 3,018                       | 2,922                              | 21,514                                       |
| Apparel and accessory stores.....  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)  | (*)                                     | (*)                  | (*)                           | (*)                         | (*)                                | (*)  |
| Furniture, home furnishings, and equipment stores.....                         | 1,013                | 104,346                                 | 77,028   | 9,492                         | 968                         | 1,151                              | 4,982  | 33,711   | 49,807                                  | 740                  | 6,215                         | 665                         | 544                                | 5,309  |
| Eating and drinking places.....  | 4,680                | 139,779                                 | 73,354   | 24,123                        | 3,244                       | 3,155                              | 12,439                                       | 67,651   | 133,059                                 | 3,231                | 30,230                        | 4,102                       | 3,536                              | 12,383                                       |
| Other retail trade.....  | 5,161                | 213,432                                 | 132,445  | 14,866                        | 2,592                       | 3,451                              | 16,144                                       | 97,870   | 92,637                                  | 3,123                | 7,623                         | 1,025                       | 1,598                              | 11,788                                       |
| Finance, insurance, and real estate.....                                       | 8,189                | 124,019                                 | 54,561   | 4,452                         | 947                         | 3,356                              | 30,226                                       | 13,468   | 88,350                                  | 6,705                | 3,422                         | 1,196                       | 3,224                              | 35,726                                       |
| Insurance agents, brokers, and service.....                                    | 2,249                | 32,101                                  | 5,450  | 1,582                         | 125                         | 854                                | 14,644                                       | 173  | 31,638                                  | 2,670                | 1,347                         | 88                          | 695                                | 17,598                                       |
| Real estate.....   | 5,200                | 72,374                                  | 35,048   | 2,831                         | 815                         | 2,451                              | 12,164                                       | 12,804   | 51,420                                  | 3,861                | 1,490                         | 1,000                       | 2,523                              | 17,635                                       |
| Agents, brokers, and managers.....   | 3,426                | 20,996                                  | 507  | 251                           | 121                         | 1,066                              | 6,877  | 44   | 30,294                                  | 3,339                | 615                           | 148                         | 834                                | 15,259                                       |
| Other real estate.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)  | (*)                                     | (*)                  | (*)                           | (*)                         | (*)                                | (*)  |
| Services.....  | 40,395               | 529,732                                 | 89,668   | 85,109                        | 7,677                       | 25,840                             | 176,827                                      | 77,514   | 448,027                                 | 27,054               | 77,737                        | 10,801                      | 29,953                             | 132,427                                      |
| Hotels, rooming houses, camps, and other lodging places.....                   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | 8,341  | 49,585                                  | 2,788                | 6,393                         | 4,046                       | 9,570                              | 1218   |
| Personal services.....   | 13,416               | 80,674                                  | 11,762   | 19,935                        | 1,466                       | 5,237                              | 22,733                                       | 5,013  | 49,082                                  | 4,939                | 7,857                         | 1,011                       | 2,268                              | 18,203                                       |
| Laundries and dry cleaning plants.....   | 2,752                | 26,018                                  | 4,236  | 973                           | 562                         | 2,700                              | 5,238  | (*)  | (*)                                     | (*)                  | (*)                           | (*)                         | (*)                                | (*)  |
| Beauty shops.....  | 6,349                | 34,455                                  | 4,904  | 10,019                        | 697                         | 1,105                              | 9,542  | (*)  | (*)                                     | (*)                  | (*)                           | (*)                         | (*)                                | (*)  |
| Barber shops.....  | 2,861                | 17,284                                  | 902  | 2,022                         | 147                         | 859                                | 7,755  | (*)  | (*)                                     | (*)                  | (*)                           | (*)                         | (*)                                | (*)  |
| Other personal services.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)  | (*)                                     | (*)                  | (*)                           | (*)                         | (*)                                | (*)  |
| Business services.....   | 3,553                | 31,229                                  | 10,636   | 5,246                         | 682                         | 2,390                              | 5,592  | 12,886   | 57,509                                  | 3,903                | 16,913                        | 784                         | 8,312                              | 13,139                                       |
| Automobile parking, repair, and services.....                                  | 4,608                | 77,683                                  | 37,025   | 11,390                        | 1,053                       | 2,674                              | 11,440                                       | 22,287   | 40,955                                  | 1,901                | 3,653                         | 1,161                       | 1,386                              | 1,071  |
| Repair services, except automobile.....  | 3,000                | 38,614                                  | 12,631   | 3,625                         | 618                         | 1,913                              | 8,324  | 14,826   | 28,745                                  | 1,366                | 3,472                         | 1,367                       | 1,206                              | 7,462  |
| Amusement and recreation services.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)  | (*)                                     | (*)                  | (*)                           | (*)                         | (*)                                | (*)  |
| Medical and health services.....   | 5,843                | 199,292                                 | 6,075  | 31,051                        | 2,541                       | 7,773                              | 95,803                                       | 6,085  | 153,454                                 | 4,648                | 18,796                        | 2,245                       | 4,375                              | 84,595                                       |
| Offices of physicians and surgeons.....  | 2,008                | 105,739                                 | 2,977  | 15,376                        | 1,266                       | 3,450                              | 36,303                                       | 1,086  | 11,936                                  | 1,860                | 11,026                        | 2,296                       | 1,994                              | 47,737                                       |
| Offices of dentists and dental surgeons.....                                   | 605                  | 27,893                                  | 1,108  | 3,224                         | 273                         | 1,296                              | 13,271                                       | 3,973  | 51,603                                  | 1,324                | 6,070                         | 596                         | 1,234                              | 26,095                                       |
| Other medical services.....  | 3,230                | 65,660                                  | 1,990  | 12,451                        | 1,002                       | 3,027                              | 25,629                                       | (*)  | (*)                                     | (*)                  | (*)                           | (*)                         | (*)                                | (*)  |
| Legal services.....  | 1,513                | 24,421                                  | 3,263  | 1,928                         | 175                         | 883                                | 10,945                                       | (*)  | (*)                                     | (*)                  | (*)                           | (*)                         | (*)                                | (*)  |
| Engineering and architectural services.....                                    | 1,538                | 22,903                                  | 4,523  | 5,442                         | 960                         | 244                                | 6,065  | (*)  | (*)                                     | (*)                  | (*)                           | (*)                         | (*)                                | (*)  |
| Accounting, auditing, and bookkeeping services.....                            | 2,034                | 11,741                                  | 58   | 1,905                         | 105                         | 291                                | 6,604  | (*)  | (*)                                     | (*)                  | (*)                           | (*)                         | (*)                                | (*)  |
| Other services.....  | 2,102                | 20,361                                  | 1,033  | 1,988                         | 230                         | 1,496                              | 5,605  | 714  | 4,169                                   | 2,729                | 412                           | 40                          | 297                                | 2,047  |

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|--------------------------------------|---|----------------------------|--------------------------|---------------------------------|---|----------------------|--------------------------------------|---|----------------------------|--------------------------|---------------------------------|---|
| Pennsylvania   |                      |                                      |   |                            |                          |                                 |   |                      |                                      |   |                            |                          |                                 |   |
| All industries.....  | 396,310              | 11,516,865                           | 6,835,078                                       | 1,275,722                  | 182,247                  | 391,173                         | 1,769,552                                 | 104,894              | 2,534,842                            | 1,681,966                                       | 249,280                    | 34,426                   | 81,821                          | 259,625                                   |
| Agriculture, forestry, and fisheries.....                                      | 73,676               | 820,958                              | 493,616   | 75,671                     | 27,851                   | 104,404                         | 68,611                                    | 37,991               | 449,708                              | 337,737   | 46,188                     | 5,234                    | 36,794                          | 2,437                                     |
| Farms.....   | 67,179               | 746,495                              | 475,823   | 59,803                     | 25,287                   | 99,471                          | 50,336                                    | 36,494               | 418,791                              | 322,212   | 44,327                     | 5,016                    | 35,386                          | 3,406                                     |
| Field crop farms.....  | 19,611               | 54,973                               | 32,661  | 3,661                      | 5,272                    | 11,859                          | 5,977                                     | 22,079               | 179,631                              | 112,381   | 28,355                     | 2,918                    | 21,631                          | 2,141                                     |
| Livestock farms.....   | 40,659               | 599,899                              | 381,101   | 34,649                     | 15,895                   | 77,829                          | 51,658                                    | 10,996               | 215,857                              | 194,352   | 11,014                     | 1,622                    | 10,554                          | 4,836                                     |
| Other farms.....   | 6,916                | 91,663                               | 62,358  | 3,420                      | 3,420                    | 9,783                           | 3,655                                     | 3,819                | 23,403                               | 15,475  | 4,958                      | 476                      | 3,221                           | 471                                       |
| Other agriculture, forestry, and fisheries.....                                | 6,497                | 74,463                               | 17,793  | 15,868                     | 2,564                    | 4,933                           | 18,275                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Contract construction.....   | 30,238               | 940,568                              | 589,990   | 213,060                    | 18,363                   | 30,549                          | 137,933                                   | 9,336                | 259,627                              | 161,322   | 55,490                     | 3,889                    | 7,060                           | 32,666                                    |
| General contractors.....   | 6,251                | 394,476                              | 280,350   | 79,031                     | 7,018                    | 13,466                          | 40,341                                    | 1,824                | 106,281                              | 75,558  | 21,195                     | 1,213                    | 3,162                           | 7,842                                     |
| Special trade contractors.....   | 23,459               | 529,550                              | 300,108   | 131,589                    | 11,015                   | 16,594                          | 93,447                                    | 6,675                | 149,344                              | 83,894  | 33,857                     | 2,668                    | 3,698                           | 23,566                                    |
| Manufacturing.....   | 7,577                | 416,805                              | 265,221   | 110,930                    | 9,321                    | 11,941                          | 47,462                                    | 1,855                | 55,290                               | 25,589  | 11,552                     | 1,322                    | 1,837                           | 2,728                                     |
| Transportation, communication, electric, gas, and sanitary services.....       | 17,284               | 416,004                              | 79,399  | 72,310                     | 18,079                   | 49,634                          | 60,526                                    | 3,056                | 50,648                               | 8,143   | 8,022                      | 2,796                    | 4,173                           | 7,504                                     |
| Trucking and warehousing.....  | 12,969               | 334,062                              | 63,209  | 50,191                     | 15,111                   | 42,686                          | 45,120                                    | 2,718                | 44,816                               | 5,492   | 6,286                      | 2,663                    | 2,838                           | 6,737                                     |
| Other transportation, communication, electric, gas, and sanitary services..... | 4,315                | 81,942                               | 10,190  | 22,119                     | 2,968                    | 6,948                           | 15,406                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Wholesale and retail trade.....  | 105,820              | 6,503,075                            | 4,910,065                                       | 469,409                    | 65,609                   | 86,238                          | 516,851                                   | 25,971               | 1,378,728                            | 1,065,613                                       | 86,274                     | 16,301                   | 17,855                          | 91,439                                    |
| Wholesale trade.....   | 13,734               | 1,244,583                            | 954,783   | 71,191                     | 10,855                   | 12,711                          | 114,470                                   | 3,286                | 182,512                              | 133,206   | 6,903                      | 1,593                    | 2,791                           | 21,123                                    |
| Retail trade.....  | 90,713               | 5,171,993                            | 3,891,846                                       | 392,485                    | 54,073                   | 72,490                          | 395,920                                   | 22,685               | 1,196,216                            | 932,407   | 79,371                     | 14,708                   | 15,064                          | 70,316                                    |
| Building materials, hardware, and farm equipment.....                          | 2,979                | 252,382                              | 183,260   | 18,541                     | 2,856                    | 3,452                           | 21,607                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| General merchandise stores.....  | 9,532                | 234,077                              | 158,653   | 10,538                     | 1,861                    | 3,524                           | 4,230                                     | 4,230                | 132,284                              | 92,895  | 7,153                      | 1,036                    | 2,981                           | 14,046                                    |
| Food stores.....   | 18,577               | 1,039,969                            | 830,676   | 51,167                     | 7,971                    | 12,535                          | 58,718                                    | 5,647                | 208,096                              | 249,240   | 11,216                     | 2,808                    | 3,377                           | 8,926                                     |
| Automotive dealers.....  | 14,512               | 1,619,563                            | 1,313,923                                       | 97,402                     | 12,250                   | 11,832                          | 80,362                                    | 4,475                | 355,747                              | 289,258   | 26,282                     | 5,332                    | 2,874                           | 11,489                                    |
| Apparel and accessory stores.....  | 4,661                | 231,196                              | 171,365   | 24,097                     | 2,763                    | 2,681                           | 23,595                                    | 818                  | 51,123                               | 33,590  | 4,827                      | 871                      | 722                             | 5,975                                     |
| Furniture, home furnishings, and equipment stores.....                         | 4,443                | 298,993                              | 218,128   | 25,750                     | 3,430                    | 3,592                           | 23,511                                    | 782                  | 49,327                               | 37,470  | 3,648                      | 403                      | 339                             | 3,179                                     |
| Eating and drinking places.....  | 18,637               | 614,226                              | 351,174   | 14,197                     | 18,547                   | 18,547                          | 79,160                                    | 2,692                | 80,277                               | 46,449  | 11,764                     | 1,856                    | 2,221                           | 6,566                                     |
| Other retail trade.....  | 17,290               | 860,887                              | 598,667   | 78,019                     | 9,345                    | 16,757                          | 87,827                                    | 3,351                | 187,158                              | 143,331   | 10,643                     | 3,713                    | 1,888                           | 16,321                                    |
| Finance, insurance, and real estate.....                                       | 20,440               | 311,347                              | 43,470  | 24,570                     | 6,822                    | 13,073                          | 116,652                                   | 4,491                | 94,210                               | 42,169  | 8,395                      | 877                      | 2,093                           | 22,974                                    |
| Insurance agents, brokers, and service.....                                    | 9,993                | 126,255                              | 12,779  | 11,342                     | 1,132                    | 2,840                           | 58,522                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Real estate.....   | 9,765                | 163,692                              | 20,255  | 12,778                     | 5,590                    | 10,040                          | 52,634                                    | 3,050                | 81,635                               | 41,696  | 7,320                      | 751                      | 1,875                           | 18,456                                    |
| Agents, brokers, and managers.....   | 4,613                | 67,880                               | 2,204   | 3,154                      | 631                      | 2,217                           | 26,713                                    | 1,986                | 21,564                               | 216   | 657                        | 116                      | 1,183                           | 10,183                                    |
| Other real estate.....   | 5,152                | 95,812                               | 18,051  | 9,604                      | 4,959                    | 7,823                           | 25,921                                    | 1,064                | 60,071                               | 41,480  | 6,663                      | 635                      | 1,348                           | 8,273                                     |
| Services.....  | 138,299              | 2,038,490                            | 447,006   | 300,858                    | 34,741                   | 90,698                          | 817,545                                   | 22,220               | 248,546                              | 41,281  | 33,313                     | 3,989                    | 11,923                          | 99,499                                    |
| Hotels, rooming houses, camps, and other lodging places.....                   | 2,940                | 56,536                               | 15,247  | 9,770                      | 2,841                    | 5,994                           | 6,986                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Personal services.....   | 38,720               | 385,473                              | 96,966  | 63,576                     | 7,979                    | 27,389                          | 110,563                                   | 6,466                | 38,891                               | 9,228   | 6,614                      | 713                      | 1,678                           | 11,484                                    |
| Laundries and dry cleaning places.....   | 5,328                | 112,648                              | 29,926  | 29,350                     | 3,053                    | 11,555                          | 18,068                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Beauty shops.....  | 15,293               | 94,006                               | 17,250  | 18,960                     | 2,213                    | 4,978                           | 32,834                                    | 2,560                | 10,902                               | 1,756   | 1,970                      | 162                      | 449                             | 4,133                                     |
| Barber shops.....  | 8,000                | 33,585                               | 794   | 1,846                      | 291                      | 401                             | 23,914                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Other personal services.....   | 10,099               | 145,234                              | 48,996  | 13,420                     | 2,422                    | 10,455                          | 35,747                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Business services.....   | 15,691               | 159,756                              | 45,378  | 29,021                     | 2,194                    | 6,903                           | 51,975                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Automobile parking, repair, and services.....                                  | 12,532               | 224,279                              | 125,638   | 32,892                     | 5,394                    | 9,602                           | 34,644                                    | 1,061                | 20,586                               | 10,245  | 3,100                      | 225                      | 1,064                           | 5,466                                     |
| Repair services, except automobile.....  | 10,102               | 101,457                              | 47,832  | 14,063                     | 1,596                    | 3,495                           | 26,157                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Amusement and recreation services.....   | 7,034                | 72,746                               | 21,524  | 7,863                      | 1,751                    | 5,323                           | 12,139                                    | 1,593                | 21,267                               | 5,075   | 2,387                      | 830                      | 1,711                           | 4,225                                     |
| Medical and health services.....   | 29,196               | 766,746                              | 68,565  | 89,011                     | 8,622                    | 24,349                          | 444,200                                   | 4,194                | 90,753                               | 4,785   | 10,524                     | 954                      | 2,957                           | 53,367                                    |
| Offices of physicians and surgeons.....  | 11,280               | 424,559                              | 22,170  | 42,243                     | 4,404                    | 13,000                          | 275,560                                   | 1,588                | 50,901                               | 1,280   | 5,294                      | 668                      | 1,366                           | 33,026                                    |
| Offices of dentists and dental surgeons.....                                   | 5,370                | 173,690                              | 23,162  | 24,569                     | 1,933                    | 5,948                           | 90,240                                    | 704                  | 27,923                               | 704   | 4,428                      | 271                      | 534                             | 14,446                                    |
| Other medical services.....  | 12,566               | 159,117                              | 23,233  | 22,255                     | 2,285                    | 5,401                           | 78,400                                    | 2,113                | 11,929                               | 2,801   | 802                        | 77                       | 457                             | 5,695                                     |
| Legal services.....  | 5,070                | 105,590                              | 1,653   | 11,314                     | 1,088                    | 2,432                           | 67,304                                    | 1,706                | 28,409                               | 1,987   | 3,203                      | 474                      | 1,034                           | 9,054                                     |
| Engineering and architectural services.....                                    | 3,559                | 83,218                               | 12,944  | 28,762                     | 2,169                    | 1,628                           | 20,189                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Accounting, auditing, and bookkeeping services.....                            | 5,873                | 38,826                               | 5,61  | 5,402                      | 387                      | 1,517                           | 21,590                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Other services.....  | 7,582                | 53,863                               | 10,698  | 9,184                      | 720                      | 2,046                           | 21,798                                    | 1,819                | 4,879                                | 94  | 151                        | 14                       | 72                              | 2,804                                     |

Footnotes at end of table.



Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) | Tennessee            |   |  |                               |                             |                                    |   | Texas                |   |  |                               |                             |                                    |   |
|--|----------------------|---|--|-------------------------------|-----------------------------|------------------------------------|---|----------------------|---|--|-------------------------------|-----------------------------|------------------------------------|---|----------------------|---|--|-------------------------------|-----------------------------|------------------------------------|---|
|  |                      |   |  |                               |                             |                                    |   | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) |
|  |                      |   |  |                               |                             |                                    |   |                      |   |  |                               |                             |                                    |   |                      |   |  |                               |                             |                                    |   |
| All industries.....  | 228,141              | 4,305,843                               | 2,769,571  | 439,067                       | 67,046                      | 175,465                            | 476,811   | 649,241              | 15,697,494                              | 9,468,024  | 1,741,825                     | 235,252                     | 674,251                            | 1,552,887                                       |                      |   |  |                               |                             |                                    |   |
| Agriculture, forestry, and fisheries.....                                      | 121,101              | 609,400                                 | 392,655  | 42,349                        | 12,640                      | 81,660                             | 20,345  | 244,452              | 2,746,721                               | 1,792,251  | 214,591                       | 61,401                      | 293,116                            | 95,597  |                      |   |  |                               |                             |                                    |   |
| Farms.....   | 120,002              | 578,631                                 | 374,792  | 38,707                        | 12,271                      | 80,750                             | 17,806  | 232,860              | 2,535,277                               | 1,700,777  | 193,822                       | 59,282                      | 280,627                            | 69,461  |                      |   |  |                               |                             |                                    |   |
| Field crop farms.....  | 58,515               | 204,161                                 | 107,366  | 15,907                        | 4,919                       | 33,711                             | 15,304  | 70,915               | 991,132                                 | 461,870  | 92,004                        | 22,379                      | 126,027                            | 185,936   |                      |   |  |                               |                             |                                    |   |
| Livestock farms.....   | 54,043               | 315,825                                 | 219,003  | 18,852                        | 6,335                       | 41,831                             | 4,263   | 140,311              | 1,450,362                               | 1,159,362  | 82,399                        | 31,774                      | 137,445                            | 187,616   |                      |   |  |                               |                             |                                    |   |
| Other farms.....   | 7,444                | 58,665                                  | 48,423   | 3,948                         | 1,017                       | 5,208                              | 11,766  | 21,634               | 93,847                                  | 79,545   | 18,869                        | 5,129                       | 17,180                             | 128,851   |                      |   |  |                               |                             |                                    |   |
| Other agriculture, forestry, and fisheries.....                                | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)   | 11,592               | 211,444                                 | 91,474   | 20,769                        | 2,119                       | 12,464                             | 26,128  |                      |   |  |                               |                             |                                    |   |
| Contract construction.....   | 16,270               | 438,300                                 | 289,439  | 78,753                        | 6,102                       | 15,101                             | 53,622  | 47,616               | 1,494,772                               | 923,466  | 353,966                       | 21,616                      | 45,602                             | 198,775   |                      |   |  |                               |                             |                                    |   |
| General contractors.....   | 2,034                | 219,960                                 | 179,559  | 24,065                        | 2,475                       | 4,251                              | 13,005  | 8,483                | 639,412                                 | 468,517  | 118,609                       | 7,253                       | 14,164                             | 49,717  |                      |   |  |                               |                             |                                    |   |
| Special trade contractors.....   | 13,863               | 213,417                                 | 107,490  | 54,672                        | 3,563                       | 10,402                             | 39,420  | 37,215               | 834,147                                 | 439,167  | 220,732                       | 13,642                      | 29,586                             | 140,260   |                      |   |  |                               |                             |                                    |   |
| Manufacturing.....   | 4,216                | 157,240                                 | 95,465   | 30,613                        | 2,743                       | 6,353                              | 17,569  | 7,850                | 306,955                                 | 189,940  | 63,692                        | 4,010                       | 11,475                             | 26,673  |                      |   |  |                               |                             |                                    |   |
| Transportation, communication, electric, gas, and sanitary services.....       | 7,024                | 132,191                                 | 24,610   | 22,322                        | 5,286                       | 14,920                             | 17,188  | 14,787               | 353,685                                 | 63,976   | 56,133                        | 13,836                      | 38,874                             | 39,071  |                      |   |  |                               |                             |                                    |   |
| Trucking and warehousing.....  | 4,424                | 104,133                                 | 15,341   | 18,109                        | 4,696                       | 13,096                             | 11,436  | 12,305               | 278,123                                 | 49,217   | 43,024                        | 12,207                      | 31,734                             | 29,406  |                      |   |  |                               |                             |                                    |   |
| Other transportation, communication, electric, gas, and sanitary services..... | 2,600                | 28,058                                  | 9,269  | 4,213                         | 590                         | 1,824                              | 5,752   | 2,482                | 75,562                                  | 14,759   | 13,109                        | 1,629                       | 7,140                              | 9,665   |                      |   |  |                               |                             |                                    |   |
| Wholesale and retail trade.....  | 36,134               | 2,325,922                               | 1,827,675  | 161,906                       | 29,126                      | 26,104                             | 138,246   | 141,770              | 7,769,492                               | 5,935,115  | 608,837                       | 68,491                      | 97,610                             | 419,881   |                      |   |  |                               |                             |                                    |   |
| Wholesale trade.....   | 5,219                | 481,936                                 | 382,762  | 26,608                        | 6,331                       | 5,359                              | 33,928  | 17,884               | 1,720,041                               | 1,392,572  | 84,992                        | 11,760                      | 20,187                             | 79,130  |                      |   |  |                               |                             |                                    |   |
| Retail trade.....  | 30,916               | 1,843,984                               | 1,444,749  | 135,290                       | 22,786                      | 20,632                             | 104,113   | 122,909              | 6,013,799                               | 4,555,345  | 518,529                       | 56,714                      | 76,775                             | 317,379   |                      |   |  |                               |                             |                                    |   |
| Building materials, hardware, and farm equipment.....                          | 573                  | 110,119                                 | 93,146   | 7,728                         | 2,062                       | 1,287                              | 1,589   | 3,214                | 34,831                                  | 275,793  | 27,240                        | 3,413                       | 3,041                              | 12,452  |                      |   |  |                               |                             |                                    |   |
| General merchandise stores.....  | 5,585                | 139,565                                 | 104,048  | 10,590                        | 1,079                       | 2,099                              | 10,657  | 22,010               | 232,848                                 | 164,659  | 11,721                        | 2,586                       | 5,711                              | 19,155  |                      |   |  |                               |                             |                                    |   |
| Food stores.....   | 6,864                | 481,024                                 | 410,451  | 21,529                        | 4,450                       | 4,593                              | 21,967  | 16,271               | 1,040,342                               | 776,259  | 12,259                        | 7,762                       | 12,713                             | 41,677  |                      |   |  |                               |                             |                                    |   |
| Automotive dealers.....  | 4,584                | 476,331                                 | 398,455  | 26,822                        | 3,065                       | 2,250                              | 17,690  | 25,101               | 2,026,357                               | 1,643,305  | 136,591                       | 13,160                      | 14,385                             | 77,783  |                      |   |  |                               |                             |                                    |   |
| Apparel and accessory stores.....  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)   | 2,924                | 209,691                                 | 146,355  | 18,695                        | 3,452                       | 2,930                              | 16,527  |                      |   |  |                               |                             |                                    |   |
| Furniture, home furnishings, and equipment stores.....                         | 773                  | 84,754                                  | 61,110   | 7,599                         | 806                         | 795                                | 7,281   | 6,589                | 374,664                                 | 258,871  | 40,818                        | 4,462                       | 5,421                              | 32,550  |                      |   |  |                               |                             |                                    |   |
| Eating and drinking places.....  | 6,437                | 198,523                                 | 119,436  | 31,711                        | 6,340                       | 5,270                              | 17,836  | 25,727               | 712,878                                 | 409,510  | 135,360                       | 12,441                      | 16,008                             | 47,613  |                      |   |  |                               |                             |                                    |   |
| Other retail trade.....  | 4,603                | 307,303                                 | 225,662  | 25,843                        | 4,522                       | 4,032                              | 24,368  | 21,073               | 869,603                                 | 616,510  | 75,845                        | 9,438                       | 15,666                             | 67,622  |                      |   |  |                               |                             |                                    |   |
| Finance, insurance, and real estate.....                                       | 6,434                | 103,830                                 | 32,803   | 5,634                         | 1,488                       | 3,942                              | 32,379  | 35,850               | 571,154                                 | 128,849  | 35,669                        | 11,555                      | 33,715                             | 142,289   |                      |   |  |                               |                             |                                    |   |
| Insurance agents, brokers, and service.....                                    | 2,676                | 25,990                                  | 495  | 1,648                         | 121                         | 732                                | 14,405  | 12,982               | 177,281                                 | 17,962   | 13,959                        | 1,243                       | 6,929                              | 70,531  |                      |   |  |                               |                             |                                    |   |
| Real estate.....   | 3,514                | 74,051                                  | 32,228   | 3,391                         | 1,336                       | 3,060                              | 16,719  | 19,698               | 330,441                                 | 87,652   | 19,550                        | 9,865                       | 25,683                             | 59,095  |                      |   |  |                               |                             |                                    |   |
| Agents, brokers, and managers.....   | 2,244                | 32,120                                  | 4,163  | 765                           | 537                         | 1,237                              | 13,017  | 12,312               | 141,910                                 | 12,878   | 5,146                         | 2,240                       | 7,734                              | 41,544  |                      |   |  |                               |                             |                                    |   |
| Other real estate.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)   | 7,376                | 188,531                                 | 74,774   | 14,404                        | 7,625                       | 17,949                             | 17,551  |                      |   |  |                               |                             |                                    |   |
| Services.....  | 46,563               | 529,273                                 | 103,150  | 96,385                        | 9,482                       | 25,052                             | 198,902   | 142,222              | 2,014,130                               | 356,529  | 378,422                       | 35,680                      | 109,225                            | 665,327   |                      |   |  |                               |                             |                                    |   |
| Hotels, rooming houses, camps, and other lodging places.....                   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)   | 4,923                | 86,462                                  | 9,695  | 17,654                        | 5,157                       | 14,745                             | 1,248   |                      |   |  |                               |                             |                                    |   |
| Personal services.....   | 11,819               | 126,742                                 | 25,764   | 36,151                        | 3,161                       | 6,448                              | 32,623  | 34,919               | 309,749                                 | 76,172   | 83,848                        | 7,248                       | 18,492                             | 69,609  |                      |   |  |                               |                             |                                    |   |
| Laundries and dry cleaning plants.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)   | 4,777                | 112,520                                 | 27,066   | 33,703                        | 3,251                       | 10,557                             | 15,026  |                      |   |  |                               |                             |                                    |   |
| Beauty shops.....  | 5,237                | 48,761                                  | 9,909  | 17,436                        | 1,281                       | 1,614                              | 9,292   | 17,172               | 100,478                                 | 26,944   | 34,414                        | 2,283                       | 3,376                              | 23,035  |                      |   |  |                               |                             |                                    |   |
| Barber shops.....  | 3,173                | 21,545                                  | 1,028  | 3,870                         | 239                         | 579                                | 12,510  | 6,391                | 26,630                                  | 1,873  | 3,095                         | 301                         | 3,733                              | 14,721  |                      |   |  |                               |                             |                                    |   |
| Other personal services.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)   | 6,579                | 20,121                                  | 20,289   | 12,636                        | 1,413                       | 3,926                              | 16,827  |                      |   |  |                               |                             |                                    |   |
| Business services.....   | 3,865                | 41,219                                  | 9,571  | 8,969                         | 867                         | 1,493                              | 12,712  | 20,148               | 195,403                                 | 32,455   | 41,015                        | 2,869                       | 15,988                             | 52,563  |                      |   |  |                               |                             |                                    |   |
| Automobile parking, repair, and services.....                                  | 2,678                | 61,511                                  | 31,805   | 12,530                        | 1,327                       | 2,802                              | 9,761   | 10,906               | 205,933                                 | 94,675   | 40,995                        | 4,103                       | 10,371                             | 31,371  |                      |   |  |                               |                             |                                    |   |
| Repair services, except automobile.....  | 2,562                | 30,004                                  | 14,425   | 3,452                         | 818                         | 989                                | 6,406   | 12,484               | 137,638                                 | 63,096   | 26,653                        | 2,830                       | 9,185                              | 36,722  |                      |   |  |                               |                             |                                    |   |
| Amusement and recreation services.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)   | 7,669                | 81,970                                  | 26,565   | 11,802                        | 1,553                       | 7,551                              | 6,061   |                      |   |  |                               |                             |                                    |   |
| Medical and health services.....   | 5,720                | 168,964                                 | 11,944   | 22,782                        | 1,525                       | 4,172                              | 97,910  | 70,734               | 654,021                                 | 32,564   | 101,205                       | 7,047                       | 20,343                             | 52,563  |                      |   |  |                               |                             |                                    |   |
| Offices of physicians and surgeons.....  | 1,928                | 88,129                                  | 2,565  | 11,365                        | 820                         | 2,251                              | 55,611  | 6,735                | 393,103                                 | 11,238   | 54,725                        | 3,476                       | 11,486                             | 226,932   |                      |   |  |                               |                             |                                    |   |
| Offices of dentists and dental surgeons.....                                   | 890                  | 52,598                                  | 4,973  | 7,705                         | 339                         | 1,268                              | 26,990  | 3,195                | 136,823                                 | 9,018  | 20,894                        | 1,550                       | 4,152                              | 66,162  |                      |   |  |                               |                             |                                    |   |
| Other medical services.....  | 2,902                | 28,237                                  | 4,406  | 3,712                         | 366                         | 653                                | 15,309  | 10,804               | 124,095                                 | 12,308   | 25,886                        | 2,021                       | 4,705                              | 48,471  |                      |   |  |                               |                             |                                    |   |
| Legal services.....  | 1,217                | 24,610                                  | 626  | 1,933                         | 97                          | 949                                | 16,790  | 7,037                | 118,354                                 | 5,708  | 12,756                        | 908                         | 4,931                              | 55,089  |                      |   |  |                               |                             |                                    |   |
| Engineering and architectural services.....                                    | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)   | 3,367                | 9,725                                   | 9,725  | 20,906                        | 1,277                       | 2,127                              | 21,490  |                      |   |  |                               |                             |                                    |   |
| Accounting, auditing, and bookkeeping services.....                            | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                | (*)   | 8,605                | 61,968                                  | 1,143  | 11,556                        | 677                         | 2,546                              | 29,276  |                      |   |  |                               |                             |                                    |   |
| Other services.....  | 3,111                | 9,651                                   | 1,697  | 403                           | 32                          | 477                                | 4,229   | 11,436               | 62,704                                  | 4,766  | 10,832                        | 2,031                       | 4,511                              | 20,327  |                      |   |  |                               |                             |                                    |   |

Footnotes at end of table.

Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net profit,<br>(less loss)<br>(Thousand dollars) | Virginia             |   |  |                               |                             | Washington                              |  |                      |   |  |                               |                             |   |   |
|--|----------------------|---|--|-------------------------------|-----------------------------|---|--|----------------------|---|--|-------------------------------|-----------------------------|---|--|----------------------|---|--|-------------------------------|-----------------------------|---|---|
|  |                      |   |  |                               |                             |   |  | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net profit,<br>(less loss)<br>(Thousand dollars) | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) |
|  |                      |   |  |                               |                             |   |  |                      |   |  |                               |                             |   |  |                      |   |  |                               |                             |   |   |
| All industries.....  | 179,433              | 3,427,951                               | 2,030,576  | 414,228                       | 56,765                      | 135,185                                 | 465,587  | 154,967              | 4,291,325                               | 2,408,453  | 568,572                       | 108,204                     | 158,056                                 | 676,334  |                      |   |  |                               |                             |   |   |
| Agriculture, forestry, and fisheries.....                                      | 66,285               | 495,099                                 | 313,534  | 44,387                        | 13,980                      | 62,468                                  | 26,568   | 44,194               | 777,357                                 | 427,386  | 78,919                        | 25,515                      | 77,459                                  | 117,920  |                      |   |  |                               |                             |   |   |
| Farms.....   | 63,589               | 458,721                                 | 308,244  | 37,885                        | 13,418                      | 61,111                                  | 13,475   | 36,746               | 716,044                                 | 416,236  | 67,891                        | 23,954                      | 71,706                                  | 101,501  |                      |   |  |                               |                             |   |   |
| Field crop farms.....  | 26,718               | 163,875                                 | 108,902  | 9,618                         | 4,200                       | 20,415                                  | 9,407  | 10,021               | 290,411                                 | 127,034  | 28,878                        | 11,125                      | 33,625                                  | 68,152   |                      |   |  |                               |                             |   |   |
| Livestock farms.....   | 27,296               | 218,097                                 | 141,167  | 14,387                        | 6,609                       | 31,717                                  | 7,564  | 15,358               | 292,059                                 | 213,312  | 24,357                        | 7,568                       | 21,728                                  | 20,258   |                      |   |  |                               |                             |   |   |
| Other farms.....   | 9,575                | 76,749                                  | 58,175   | 13,680                        | 2,609                       | 8,979                                   | 13,496   | 11,367               | 133,574                                 | 75,890   | 24,656                        | 5,261                       | 16,353                                  | 13,091   |                      |   |  |                               |                             |   |   |
| Other agriculture, forestry, and fisheries.....                                | 2,696                | 36,378                                  | 5,290  | 6,502                         | 562                         | 1,357                                   | 13,093   | 7,448                | 61,313                                  | 11,150   | 11,028                        | 1,561                       | 5,753                                   | 16,419   |                      |   |  |                               |                             |   |   |
| Contract construction.....   | 13,487               | 406,152                                 | 270,024  | 91,041                        | 6,678                       | 7,605                                   | 52,036   | 12,938               | 398,400                                 | 248,854  | 68,867                        | 10,631                      | 9,347                                   | 62,764   |                      |   |  |                               |                             |   |   |
| General contractors.....   | 2,903                | 167,549                                 | 131,221  | 29,065                        | 2,270                       | 3,041                                   | 10,993   | 2,671                | 180,733                                 | 137,366  | 26,386                        | 4,412                       | 2,089                                   | 18,100   |                      |   |  |                               |                             |   |   |
| Special trade contractors.....   | 9,958                | 221,600                                 | 126,344  | 59,151                        | 4,212                       | 4,075                                   | 39,043   | 9,941                | 213,028                                 | 108,003  | 41,842                        | 6,190                       | 7,249                                   | 43,898   |                      |   |  |                               |                             |   |   |
| Manufacturing.....   | 3,952                | 117,743                                 | 47,775   | 31,226                        | 3,107                       | 9,150                                   | 11,286   | 3,767                | 151,606                                 | 85,633   | 35,493                        | 5,110                       | 8,696                                   | 16,841   |                      |   |  |                               |                             |   |   |
| Transportation, communication, electric, gas, and sanitary services.....       | 6,905                | 89,071                                  | 16,154   | 14,599                        | 3,680                       | 10,289                                  | 16,978   | 3,484                | 74,176                                  | 17,367   | 11,405                        | 5,553                       | 7,215                                   | 11,171   |                      |   |  |                               |                             |   |   |
| Trucking and warehousing.....  | 4,819                | 65,417                                  | 12,803   | 12,143                        | 2,980                       | 7,874                                   | 12,025   | 2,754                | 61,523                                  | 16,133   | 9,777                         | 4,627                       | 5,644                                   | 7,473  |                      |   |  |                               |                             |   |   |
| Other transportation, communication, electric, gas, and sanitary services..... | 2,086                | 23,654                                  | 3,351  | 2,456                         | 700                         | 2,415                                   | 4,953  | 730                  | 12,653                                  | 1,234  | 1,628                         | 926                         | 1,571                                   | 3,698  |                      |   |  |                               |                             |   |   |
| Wholesale and retail trade.....  | 29,687               | 1,609,024                               | 1,247,862  | 114,320                       | 16,376                      | 17,772                                  | 94,339   | 33,969               | 2,024,439                               | 1,436,914  | 226,944                       | 38,358                      | 25,398                                  | 161,233  |                      |   |  |                               |                             |   |   |
| Wholesale trade.....   | 2,735                | 295,342                                 | 235,422  | 10,326                        | 1,919                       | 3,675                                   | 22,124   | 4,727                | 318,579                                 | 221,517  | 23,789                        | 4,078                       | 4,717                                   | 35,477   |                      |   |  |                               |                             |   |   |
| Retail trade.....  | 26,871               | 1,304,493                               | 1,005,642  | 103,536                       | 14,369                      | 13,927                                  | 71,959   | 28,229               | 1,662,624                               | 1,183,980  | 197,781                       | 33,340                      | 20,228                                  | 122,626  |                      |   |  |                               |                             |   |   |
| Building materials, hardware, and farm equipment.....                          | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)  |                      |   |  |                               |                             |   |   |
| General merchandise stores.....  | 4,875                | 139,326                                 | 116,082  | 2,728                         | 931                         | 1,321                                   | 11,447   | 7,692                | 63,865                                  | 38,266   | 3,510                         | 1,135                       | 1,734                                   | 7,937  |                      |   |  |                               |                             |   |   |
| Food stores.....   | 6,488                | 299,411                                 | 249,461  | 14,353                        | 3,226                       | 3,405                                   | 12,070   | 3,211                | 367,407                                 | 302,757  | 34,818                        | 6,112                       | 3,827                                   | 14,468   |                      |   |  |                               |                             |   |   |
| Automotive dealers.....  | 5,144                | 499,460                                 | 405,321  | 37,922                        | 3,921                       | 2,652                                   | 16,865   | 4,705                | 572,047                                 | 446,849  | 53,113                        | 7,267                       | 3,903                                   | 32,512   |                      |   |  |                               |                             |   |   |
| Apparel and accessory stores.....  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)  | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)  |                      |   |  |                               |                             |   |   |
| Furniture, home furnishings, and equipment stores.....                         | 880                  | 60,123                                  | 39,606   | 6,938                         | 1,246                       | 736                                     | 6,065  | 1,786                | 65,641                                  | 40,799   | 5,833                         | 896                         | 1,089                                   | 9,510  |                      |   |  |                               |                             |   |   |
| Eating and drinking places.....  | 3,437                | 111,276                                 | 67,743   | 19,255                        | 2,654                       | 2,319                                   | 6,483  | 5,254                | 230,665                                 | 121,803  | 59,472                        | 9,928                       | 5,271                                   | 15,688   |                      |   |  |                               |                             |   |   |
| Other retail trade.....  | 5,340                | 141,230                                 | 91,018   | 14,293                        | 1,872                       | 2,710                                   | 12,403   | 4,169                | 242,087                                 | 146,630  | 28,323                        | 5,262                       | 3,376                                   | 33,396   |                      |   |  |                               |                             |   |   |
| Finance, insurance, and real estate.....                                       | 9,057                | 73,519                                  | 7,221  | 5,973                         | 1,050                       | 2,582                                   | 33,112   | 10,231               | 173,136                                 | 48,290   | 15,285                        | 3,113                       | 4,626                                   | 67,461   |                      |   |  |                               |                             |   |   |
| Insurance agents, brokers, and service.....                                    | 2,145                | 17,467                                  | 103  | 2,059                         | 101                         | 750                                     | 9,261  | 2,244                | 32,930                                  | 738  | 2,156                         | 366                         | 665                                     | 19,913   |                      |   |  |                               |                             |   |   |
| Real estate.....   | 5,991                | 50,250                                  | 5,523  | 3,721                         | 913                         | 1,779                                   | 21,087   | 7,659                | 135,886                                 | 47,142   | 12,987                        | 2,722                       | 3,885                                   | 45,654   |                      |   |  |                               |                             |   |   |
| Agents, brokers, and managers.....   | 4,266                | 34,283                                  | 1,007  | 3,518                         | 454                         | 586                                     | 18,219   | 5,882                | 74,152                                  | 1,764  | 2,166                         | 1,121                       | 1,801                                   | 39,326   |                      |   |  |                               |                             |   |   |
| Other real estate.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)  | 1,777                | 61,734                                  | 45,378   | 10,821                        | 1,601                       | 2,084                                   | 6,328  |                      |   |  |                               |                             |   |   |
| Services.....  | 50,026               | 630,335                                 | 123,933  | 110,590                       | 11,757                      | 24,916                                  | 230,746  | 46,198               | 688,327                                 | 143,982  | 130,946                       | 19,677                      | 24,699                                  | 238,724  |                      |   |  |                               |                             |   |   |
| Hotels, rooming houses, camps, and other lodging places.....                   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)  | 3,950                | 52,599                                  | 8,526  | 9,173                         | 2,715                       | 5,392                                   | 2,026  |                      |   |  |                               |                             |   |   |
| Personal services.....   | 10,246               | 113,635                                 | 25,032   | 36,228                        | 2,903                       | 4,902                                   | 27,572   | 11,459               | 111,027                                 | 28,418   | 22,817                        | 3,355                       | 4,372                                   | 36,231   |                      |   |  |                               |                             |   |   |
| Laundries and dry cleaning plants.....   | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)  | 1,521                | 31,043                                  | 6,691  | 4,580                         | 1,049                       | 2,457                                   | 7,391  |                      |   |  |                               |                             |   |   |
| Beauty shops.....  | 4,864                | 40,787                                  | 6,797  | 14,627                        | 951                         | 1,257                                   | 10,537   | 3,937                | 33,886                                  | 10,228   | 11,347                        | 1,264                       | 554                                     | 10,030   |                      |   |  |                               |                             |   |   |
| Barber shops.....  | 2,212                | 15,418                                  | 4,464  | 5,298                         | 380                         | 233                                     | 7,079  | 2,730                | 14,403                                  | 230  | 1,987                         | 334                         | 152                                     | 8,780  |                      |   |  |                               |                             |   |   |
| Other personal services.....   | 2,542                | 18,915                                  | 5,800  | 1,084                         | 204                         | 902                                     | 7,239  | 3,271                | 31,695                                  | 11,269   | 4,903                         | 708                         | 1,209                                   | 10,030   |                      |   |  |                               |                             |   |   |
| Business services.....   | 6,485                | 40,401                                  | 5,678  | 4,082                         | 766                         | 1,450                                   | 17,573   | 6,692                | 56,716                                  | 4,829  | 10,745                        | 1,673                       | 2,353                                   | 18,988   |                      |   |  |                               |                             |   |   |
| Automobile parking, repair, and services.....                                  | 4,496                | 79,468                                  | 41,294   | 16,230                        | 1,688                       | 2,752                                   | 12,160   | 2,685                | 80,353                                  | 50,771   | 21,505                        | 2,771                       | 1,669                                   | 12,321   |                      |   |  |                               |                             |   |   |
| Repair services, except automobile.....  | 3,958                | 52,659                                  | 26,634   | 9,031                         | 994                         | 1,744                                   | 9,643  | 4,514                | 46,030                                  | 17,806   | 7,864                         | 1,199                       | 1,371                                   | 14,134   |                      |   |  |                               |                             |   |   |
| Amusement and recreation services.....   | 3,122                | 42,356                                  | 14,480   | 3,015                         | 1,019                       | 3,101                                   | 2,420  | 2,553                | 27,793                                  | 14,642   | 2,030                         | 607                         | 1,101                                   | 995  |                      |   |  |                               |                             |   |   |
| Medical and health services.....   | 9,926                | 202,880                                 | 5,889  | 20,945                        | 2,785                       | 5,675                                   | 122,714  | 4,428                | 220,457                                 | 14,258   | 35,560                        | 5,223                       | 5,195                                   | 117,115  |                      |   |  |                               |                             |   |   |
| Offices of physicians and surgeons.....  | 3,182                | 122,475                                 | 1,948  | 12,665                        | 1,394                       | 2,985                                   | 79,209   | 1,977                | 111,776                                 | 3,440  | 16,158                        | 2,423                       | 2,451                                   | 65,581   |                      |   |  |                               |                             |   |   |
| Offices of dentists and dental surgeons.....                                   | 1,037                | 46,714                                  | 3,347  | 6,331                         | 712                         | 1,549                                   | 23,742   | 1,426                | 76,107                                  | 5,769  | 11,567                        | 1,768                       | 1,679                                   | 41,565   |                      |   |  |                               |                             |   |   |
| Other medical services.....  | 5,707                | 33,691                                  | 594  | 1,949                         | 679                         | 1,141                                   | 19,763   | 1,025                | 32,574                                  | 5,049  | 7,835                         | 1,032                       | 1,065                                   | 9,969  |                      |   |  |                               |                             |   |   |
| Legal services.....  | 2,219                | 46,470                                  | 1,295  | 7,060                         | 680                         | 1,903                                   | 24,213   | 1,353                | 24,983                                  | 421  | 3,120                         | 449                         | 680                                     | 13,374   |                      |   |  |                               |                             |   |   |
| Engineering and architectural services.....                                    | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)  | 1,523                | 32,862                                  | 2,871  | 8,535                         | 598                         | 851                                     | 7,975  |                      |   |  |                               |                             |   |   |
| Accounting, auditing, and bookkeeping services.....                            | (*)                  | (*)                                     | (*)  | (*)                           | (*)                         | (*)                                     | (*)  | 2,676                | 17,006                                  | 1,183  | 3,770                         | 612                         | 658                                     | 9,134  |                      |   |  |                               |                             |   |   |
| Other services.....  | 5,205                | 21,250                                  | 1,036  | 2,608                         | 199                         | 1,013                                   | 6,147  | 4,365                | 17,501                                  | 257  | 4,927                         | 475                         | 1,077                                   | 6,431  |                      |   |  |                               |                             |   |   |

Footnotes at end of table.



Table 2.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|--------------------------------------|---|----------------------------|--------------------------|---------------------------------|---|----------------------|--------------------------------------|---|----------------------------|--------------------------|---------------------------------|---|
| <b>West Virginia</b>   |                      |                                      |   |                            |                          |                                 |   |                      |                                      |   |                            |                          |                                 |   |
| All industries.....  | 58,882               | 1,246,896                            | 771,382   | 134,659                    | 24,089                   | 37,541                          | 170,097                                   | 257,336              | 5,348,396                            | 3,003,860                                       | 497,173                    | 150,048                  | 268,262                         | 820,068                                   |
| Agriculture, forestry, and fisheries.....                                      | 15,375               | 69,970                               | 41,603  | 11,490                     | 2,257                    | 9,237                           | 507                                       | 126,351              | 1,176,328                            | 576,284   | 47,168                     | 63,114                   | 155,978                         | 202,431                                   |
| Farms.....   | 14,653               | 59,478                               | 41,004  | 7,029                      | 1,799                    | 8,004                           | 13  | 123,303              | 1,147,992                            | 568,684   | 40,895                     | 62,271                   | 154,879                         | 194,575                                   |
| Field crop farms.....  | 3,442                | 1,799                                | 1,904   | 714                        | 191                      | 963                             | 13  | 21,680               | 47,875                               | 21,044  | 2,799                      | 7,872                    | 10,315                          | 12,101                                    |
| Livestock farms.....   | 9,611                | 43,836                               | 28,313  | 2,806                      | 1,045                    | 5,024                           | 2,917                                     | 88,333               | 1,061,597                            | 519,048   | 33,644                     | 51,538                   | 138,132                         | 202,271                                   |
| Other farms.....   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 13,290               | 38,520                               | 28,592  | 4,452                      | 2,861                    | 6,232                           | 15,595                                    |
| Other agriculture, forestry, and fisheries.....                                | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 3,048                | 28,336                               | 7,600   | 6,273                      | 843                      | 1,099                           | 7,856                                     |
| Contract construction.....   | 4,830                | 98,252                               | 60,131  | 17,733                     | 2,850                    | 3,932                           | 13,761                                    | 13,318               | 408,323                              | 225,088   | 84,735                     | 6,106                    | 12,304                          | 62,455                                    |
| General contractors.....   | 1,191                | 57,541                               | 42,644  | 10,165                     | 1,607                    | 1,857                           | 3,921                                     | 2,285                | 189,575                              | 123,255   | 35,537                     | 2,691                    | 5,322                           | 18,977                                    |
| Special trade contractors.....   | 3,326                | 40,679                               | 17,487  | 7,568                      | 1,243                    | 2,075                           | 9,808                                     | 10,605               | 209,545                              | 96,794  | 45,307                     | 3,345                    | 6,982                           | 41,150                                    |
| Manufacturing.....   | 953                  | 25,900                               | 13,003  | 5,711                      | 673                      | 1,449                           | 4,880                                     | 6,384                | 176,198                              | 110,582   | 20,237                     | 2,702                    | 6,070                           | 24,931                                    |
| Transportation, communication, electric, gas, and sanitary services.....       | 2,041                | 63,519                               | 8,422   | 14,141                     | 3,328                    | 6,784                           | 9,290                                     | 7,098                | 188,052                              | 33,251  | 31,918                     | 8,912                    | 22,607                          | 34,903                                    |
| Trucking and warehousing.....  | 2,020                | 62,470                               | 8,421   | 13,831                     | 3,304                    | 6,735                           | 8,935                                     | 4,366                | 141,155                              | 21,199  | 25,743                     | 8,144                    | 16,174                          | 24,897                                    |
| Other transportation, communication, electric, gas, and sanitary services..... | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 2,732                | 46,897                               | 12,052  | 6,175                      | 768                      | 6,433                           | 10,006                                    |
| Wholesale and retail trade.....  | 17,213               | 763,037                              | 602,920   | 49,285                     | 9,341                    | 8,463                           | 50,428                                    | 48,928               | 2,603,954                            | 1,891,859                                       | 198,882                    | 48,765                   | 39,048                          | 210,054                                   |
| Wholesale trade.....   | 1,082                | 92,575                               | 73,415  | 4,024                      | 769                      | 959                             | 6,151                                     | 4,309                | 435,585                              | 337,176   | 25,019                     | 5,651                    | 4,857                           | 31,495                                    |
| Retail trade.....  | 16,131               | 675,462                              | 529,505   | 45,261                     | 8,572                    | 7,504                           | 44,277                                    | 44,553               | 2,151,361                            | 1,554,654                                       | 171,736                    | 42,909                   | 33,919                          | 178,064                                   |
| Building materials, hardware, and farm equipment.....                          | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 2,381                | 188,255                              | 134,871   | 18,737                     | 2,202                    | 2,363                           | 13,363                                    |
| General merchandise stores.....  | 3,360                | 34,281                               | 26,844  | 1,811                      | 429                      | 681                             | 2,342                                     | 10,019               | 117,371                              | 86,677  | 2,385                      | 892                      | 2,378                           | 12,399                                    |
| Food stores.....   | 3,074                | 200,171                              | 169,819   | 8,770                      | 2,143                    | 1,829                           | 8,061                                     | 334,840              | 334,840                              | 232,382   | 23,382                     | 2,965                    | 3,170                           | 16,353                                    |
| Automotive dealers.....  | 2,926                | 229,846                              | 189,032   | 13,554                     | 2,108                    | 2,025                           | 12,351                                    | 5,858                | 527,811                              | 413,526   | 32,710                     | 10,168                   | 4,022                           | 31,956                                    |
| Apparel and accessory stores.....  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 1,282                | 73,990                               | 50,159  | 6,425                      | 618                      | 323                             | 9,379                                     |
| Furniture, home furnishings, and equipment stores.....                         | 1,051                | 45,552                               | 33,234  | 2,077                      | 543                      | 555                             | 5,119                                     | 1,718                | 96,060                               | 67,947  | 8,828                      | 1,527                    | 1,149                           | 9,378                                     |
| Eating and drinking places.....  | 3,937                | 104,773                              | 69,567  | 13,366                     | 2,484                    | 1,685                           | 10,039                                    | 14,591               | 486,614                              | 272,738   | 56,738                     | 18,952                   | 16,255                          | 59,204                                    |
| Other retail trade.....  | 1,389                | 19,251                               | 13,301  | 1,959                      | 241                      | 332                             | 1,854                                     | 5,369                | 262,690                              | 181,896   | 22,531                     | 5,585                    | 4,259                           | 26,032                                    |
| Finance, insurance, and real estate.....                                       | 2,386                | 19,325                               | 977   | 1,009                      | 245                      | 301                             | 10,157                                    | 10,139               | 153,505                              | 42,268  | 15,427                     | 2,356                    | 3,149                           | 53,438                                    |
| Insurance agents, brokers, and service.....                                    | 1,170                | 7,069                                | 15  | 413                        | 66                       | 13                              | 5,201                                     | 4,351                | 54,903                               | 845   | 5,810                      | 270                      | 334                             | 29,337                                    |
| Real estate.....   | 1,071                | 10,798                               | 746   | 429                        | 159                      | 267                             | 4,532                                     | 5,773                | 95,114                               | 38,836  | 9,617                      | 2,013                    | 2,815                           | 23,590                                    |
| Agents, brokers, and managers.....   | 1,014                | 10,443                               | 746   | 364                        | 144                      | 231                             | 4,328                                     | 3,545                | 50,464                               | 13,811  | 4,842                      | 964                      | 1,884                           | 15,350                                    |
| Other real estate.....   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 2,228                | 44,650                               | 25,025  | 4,775                      | 1,049                    | 931                             | 8,240                                     |
| Services.....  | 15,335               | 169,394                              | 33,033  | 22,235                     | 3,569                    | 6,194                           | 77,005                                    | 44,204               | 638,767                              | 124,348   | 98,617                     | 18,075                   | 28,858                          | 232,367                                   |
| Hotels, rooming houses, camps, and other lodging places.....                   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 5,633                | 96,076                               | 27,235  | 12,458                     | 8,521                    | 13,331                          | 8,934                                     |
| Personal services.....   | 5,016                | 31,156                               | 4,749   | 6,174                      | 832                      | 1,367                           | 11,480                                    | 7,679                | 81,420                               | 16,057  | 21,477                     | 2,538                    | 3,064                           | 25,547                                    |
| Laundries and dry cleaning plants.....   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 5,383                | 18,028                               | 5,383   | 5,050                      | 723                      | 1,815                           | 1,908                                     |
| Beauty shops.....  | 2,595                | 11,300                               | 1,854   | 2,183                      | 207                      | 400                             | 3,925                                     | 1,772                | 32,210                               | 5,967   | 12,541                     | 1,427                    | 640                             | 7,984                                     |
| Barber shops.....  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Other personal services.....   | 1,649                | 11,667                               | 2,740   | 1,222                      | 323                      | 734                             | 3,787                                     | 3,906                | 21,366                               | 4,318   | 569                        | 172                      | 494                             | 10,695                                    |
| Business services.....   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 3,222                | 52,929                               | 9,486   | 12,466                     | 815                      | 1,646                           | 15,628                                    |
| Automobile parking, repair, and services.....                                  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 2,136                | 49,518                               | 28,464  | 6,835                      | 780                      | 1,312                           | 5,737                                     |
| Repair services, except automobile.....  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 16,202               | 29,491                               | 15,052  | 2,620                      | 623                      | 669                             | 8,615                                     |
| Amusement and recreation services.....   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 3,071                | 44,269                               | 15,052  | 6,622                      | 1,590                    | 1,963                           | 5,762                                     |
| Medical and health services.....   | 2,550                | 74,512                               | 11,887  | 9,565                      | 1,625                    | 1,516                           | 40,082                                    | 8,285                | 223,424                              | 10,563  | 26,869                     | 2,509                    | 5,551                           | 127,244                                   |
| Offices of physicians and surgeons.....  | 1,037                | 43,806                               | 4,618   | 5,914                      | 955                      | 859                             | 26,683                                    | 2,370                | 104,154                              | 1,228   | 10,311                     | 4,842                    | 1,940                           | 69,769                                    |
| Offices of dentists and dental surgeons.....                                   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 2,656                | 66,175                               | 3,909   | 8,267                      | 777                      | 2,267                           | 32,382                                    |
| Other medical services.....  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 3,295                | 53,095                               | 5,426   | 8,134                      | 940                      | 1,344                           | 25,093                                    |
| Legal services.....  | 1,254                | 14,688                               | 735   | 1,201                      | 145                      | 197                             | 10,382                                    | 1,517                | 29,447                               | 139   | 4,483                      | 256                      | 378                             | 18,161                                    |
| Engineering and architectural services.....                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 1,402                | 12,345                               | 797   | 1,495                      | 105                      | 102                             | 5,455                                     |
| Accounting, auditing, and bookkeeping services.....                            | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Other services.....  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 5,096                | 6,460                                | 363   | 19                         | 64                       | 171                             | 4,775                                     |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Net loss exceeds net profit.  
NOTE: The estimates for "Wholesale and retail trade not allocable," "Finance," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

## PROPRIETORSHIPS IN 14 STATES AND DISTRICT OF COLUMBIA

Table 2.6—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES

| Industry   | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Number of businesses | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) |
|--|----------------------|---|--|-------------------------------|-----------------------------|------------------------------------|--|----------------------|---|--|-------------------------------|-----------------------------|------------------------------------|--|
| United States, total   |                      |   |  |                               |                             |                                    |  |                      |   |  |                               |                             |                                    |  |
| All industries.....  | 9,208,900            | 221,912,510                             | 127,104,322  | 23,906,830                    | 4,588,584                   | 9,042,095                          | 31,823,675                                   | 560,171              | 12,907,519                              | 7,271,114  | 1,291,230                     | 310,774                     | 715,976                            | 1,709,203                                    |
| Agriculture, forestry, and fisheries.....                                | 3,210,290            | 37,295,071                              | 22,073,460   | 2,677,276                     | 1,316,401                   | 4,262,799                          | 3,524,069                                    | 240,692              | 3,588,967                               | 1,894,416  | 211,870                       | 141,235                     | 443,630                            | 461,601                                      |
| Farms.....   | 3,017,245            | 34,946,570                              | 21,207,507   | 2,281,556                     | 1,273,514                   | 4,113,769                          | 3,105,256                                    | 227,887              | 3,453,922                               | 1,849,769  | 190,996                       | 138,734                     | 431,800                            | 440,600                                      |
| Contract construction.....   | 662,244              | 19,296,468                              | 11,764,058   | 4,110,968                     | 335,667                     | 545,182                            | 2,881,589                                    | 33,630               | 1,041,011                               | 596,055  | 216,249                       | 23,255                      | 41,161                             | 141,816                                      |
| Manufacturing.....   | 172,682              | 6,704,886                               | 3,772,692  | 1,545,208                     | 147,809                     | 281,146                            | 761,355                                      | 10,528               | 314,002                                 | 181,438  | 68,330                        | 6,770                       | 16,197                             | 24,255                                       |
| Transportation, communication, electric, gas, and sanitary services..... | 285,769              | 6,190,122                               | 1,329,599  | 980,605                       | 261,003                     | 608,661                            | 929,978                                      | 20,165               | 347,123                                 | 80,128   | 49,548                        | 14,342                      | 31,838                             | 57,509                                       |
| Wholesale and retail trade.....  | 1,907,894            | 106,793,013                             | 79,254,104   | 8,122,472                     | 1,640,689                   | 1,355,434                          | 7,636,540                                    | 104,528              | 5,471,594                               | 4,074,812  | 416,367                       | 72,371                      | 77,532                             | 365,701                                      |
| Wholesale trade.....   | 268,578              | 20,440,394                              | 15,467,918   | 1,023,768                     | 195,715                     | 234,032                            | 1,794,373                                    | 14,973               | 951,837                                 | 764,146  | 39,993                        | 6,427                       | 10,804                             | 64,568                                       |
| Retail trade.....  | 1,630,707            | 85,355,145                              | 63,067,813   | 7,017,345                     | 1,431,104                   | 1,106,857                          | 5,771,502                                    | 87,556               | 4,429,316                               | 3,241,794  | 373,660                       | 64,873                      | 65,722                             | 294,549                                      |
| Food stores.....   | 235,829              | 17,178,905                              | 10,087,776   | 938,857                       | 232,570                     | 179,311                            | 813,868                                      | 8,633                | 759,375                                 | 622,273  | 38,895                        | 8,913                       | 32,932                             | 32,932                                       |
| Auto dealers.....  | 285,785              | 27,670,511                              | 22,182,468   | 1,878,976                     | 329,788                     | 194,859                            | 1,281,953                                    | 16,738               | 1,539,264                               | 1,209,102  | 109,588                       | 16,671                      | 13,057                             | 81,508                                       |
| Eating and drinking places.....  | 294,041              | 10,288,512                              | 5,616,268  | 1,737,134                     | 367,994                     | 271,878                            | 942,853                                      | 13,351               | 476,502                                 | 256,502  | 92,661                        | 15,089                      | 13,098                             | 38,423                                       |
| Other retail stores.....   | 805,051              | 30,247,217                              | 21,181,361   | 2,472,378                     | 500,752                     | 460,809                            | 2,732,828                                    | 48,834               | 1,653,775                               | 1,133,886  | 132,246                       | 24,200                      | 31,550                             | 141,686                                      |
| Finance, insurance, and real estate.....                                 | 515,446              | 7,763,189                               | 1,963,337  | 477,800                       | 129,628                     | 275,327                            | 2,497,680                                    | 29,889               | 388,847                                 | 104,653  | 26,418                        | 6,130                       | 12,888                             | 117,181                                      |
| Services.....  | 2,385,408            | 36,495,253                              | 6,627,771  | 5,839,154                     | 713,527                     | 1,587,143                          | 13,628,472                                   | 116,387              | 1,652,847                               | 320,989  | 277,108                       | 43,288                      | 83,382                             | 541,300                                      |
| Personal services.....   | 549,247              | 5,698,030                               | 1,323,672  | 1,269,260                     | 137,194                     | 396,475                            | 1,541,623                                    | 27,189               | 264,454                                 | 59,381   | 66,434                        | 7,350                       | 14,678                             | 69,689                                       |
| Medical services.....  | 409,250              | 13,051,979                              | 866,905  | 1,713,932                     | 168,407                     | 380,302                            | 7,165,681                                    | 17,606               | 244,026                                 | 29,259   | 70,916                        | 9,351                       | 17,338                             | 294,547                                      |
| Other services.....  | 1,426,911            | 17,745,244                              | 4,437,194  | 2,854,062                     | 407,926                     | 910,366                            | 4,921,168                                    | 71,592               | 844,367                                 | 222,079  | 139,758                       | 26,387                      | 51,366                             | 177,064                                      |
| Alaska   |                      |   |  |                               |                             |                                    |  |                      |   |  |                               |                             |                                    |  |
| Other industrial divisions.....  | 69,167               | 1,374,508                               | 319,301  | 153,347                       | 43,860                      | 126,363                            | 136,008                                      | 4,352                | 103,128                                 | 18,623   | 25,340                        | 3,383                       | 9,348                              | 160  |
| Delaware   |                      |   |  |                               |                             |                                    |  |                      |   |  |                               |                             |                                    |  |
| All industries.....  | 13,325               | 285,091                                 | 154,730  | 42,823                        | 6,687                       | 17,540                             | 21,067                                       | 17,560               | 505,919                                 | 293,423  | 61,385                        | 6,483                       | 17,159                             | 82,280                                       |
| Agriculture, forestry, and fisheries.....                                | 5,622                | 23,223                                  | 8,070  | 2,896                         | 480                         | 5,894                              | 16,074                                       | 5,023                | 62,715                                  | 34,948   | 9,220                         | 1,021                       | 4,449                              | 9,263  |
| Farms.....   | 5,622                | 23,223                                  | 8,070  | 2,896                         | 480                         | 5,894                              | 16,074                                       | 5,023                | 62,715                                  | 34,948   | 9,220                         | 1,021                       | 4,449                              | 9,263  |
| Contract construction.....   | 1,023                | 32,233                                  | 18,586   | 5,358                         | 1,000                       | 3,389                              | 1,922  | 1,410                | 72,106                                  | 44,861   | 15,337                        | 1,523                       | 1,850                              | 11,452                                       |
| Manufacturing.....   | 940                  | 17,403                                  | 6,986  | 6,343                         | 555                         | 972                                | 1,561  | 1,334                | 245,651                                 | 188,092  | 15,419                        | 1,303                       | 3,534                              | 22,888                                       |
| Transportation, communication, electric, gas, and sanitary services..... | 1,919                | 141,007                                 | 94,104   | 15,719                        | 2,414                       | 2,603                              | 13,521                                       | 4,513                | 245,651                                 | 188,092  | 15,419                        | 1,303                       | 3,534                              | 22,888                                       |
| Wholesale and retail trade.....  | 1,919                | 141,007                                 | 94,104   | 15,719                        | 2,414                       | 2,603                              | 13,521                                       | 4,513                | 245,651                                 | 188,092  | 15,419                        | 1,303                       | 3,534                              | 22,888                                       |
| Wholesale trade.....   | 1,791                | 128,280                                 | 84,405   | 15,320                        | 2,284                       | 2,249                              | 12,211                                       | 4,374                | 205,044                                 | 150,720  | 14,879                        | 1,236                       | 3,201                              | 21,132                                       |
| Retail trade.....  | 1,791                | 128,280                                 | 84,405   | 15,320                        | 2,284                       | 2,249                              | 12,211                                       | 4,374                | 205,044                                 | 150,720  | 14,879                        | 1,236                       | 3,201                              | 21,132                                       |
| Food stores.....   | 1,791                | 128,280                                 | 84,405   | 15,320                        | 2,284                       | 2,249                              | 12,211                                       | 4,374                | 205,044                                 | 150,720  | 14,879                        | 1,236                       | 3,201                              | 21,132                                       |
| Auto dealers.....  | 1,791                | 128,280                                 | 84,405   | 15,320                        | 2,284                       | 2,249                              | 12,211                                       | 4,374                | 205,044                                 | 150,720  | 14,879                        | 1,236                       | 3,201                              | 21,132                                       |
| Eating and drinking places.....  | 1,003                | 43,317                                  | 28,240   | 1,772                         | 327                         | 1,005                              | 5,718  | 1,808                | 71,316                                  | 51,718   | 4,364                         | 457                         | 1,847                              | 7,798  |
| Other retail stores.....   | 1,003                | 43,317                                  | 28,240   | 1,772                         | 327                         | 1,005                              | 5,718  | 1,808                | 71,316                                  | 51,718   | 4,364                         | 457                         | 1,847                              | 7,798  |
| Finance, insurance, and real estate.....                                 | 3,242                | 68,954                                  | 26,168   | 11,936                        | 2,059                       | 4,323                              | 12,737                                       | 4,591                | 87,752                                  | 21,396   | 17,181                        | 1,531                       | 4,369                              | 28,792                                       |
| Services.....  | 3,242                | 68,954                                  | 26,168   | 11,936                        | 2,059                       | 4,323                              | 12,737                                       | 4,591                | 87,752                                  | 21,396   | 17,181                        | 1,531                       | 4,369                              | 28,792                                       |
| Personal services.....   | 2,578                | 48,999                                  | 23,613   | 9,917                         | 1,730                       | 2,591                              | 4,688  | 3,058                | 44,944                                  | 14,178   | 7,707                         | 284                         | 758                                | 17,171                                       |
| Medical services.....  | 2,578                | 48,999                                  | 23,613   | 9,917                         | 1,730                       | 2,591                              | 4,688  | 3,058                | 44,944                                  | 14,178   | 7,707                         | 284                         | 758                                | 17,171                                       |
| Other services.....  | 2,578                | 48,999                                  | 23,613   | 9,917                         | 1,730                       | 2,591                              | 4,688  | 3,058                | 44,944                                  | 14,178   | 7,707                         | 284                         | 758                                | 17,171                                       |
| Other industrial divisions.....  | 69,167               | 1,374,508                               | 319,301  | 153,347                       | 43,860                      | 126,363                            | 136,008                                      | 4,352                | 103,128                                 | 18,623   | 25,340                        | 3,383                       | 9,348                              | 160  |

Footnotes at end of table.



PROPRIETORSHIPS IN 14 STATES AND DISTRICT OF COLUMBIA

Table 2.6—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Industry  | Number of proprietors | Gross receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (Thousand dollars) | Number of employees | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (Thousand dollars) |
|---|-----------------------|-----------------------------------|---|----------------------------|--------------------------|---------------------------------|-------------------------------|---------------------|--------------------------------------|---|----------------------------|--------------------------|---------------------------------|-------------------------------|
| District of Columbia  |                       |                                   |   |                            |                          |                                 |                               |                     |                                      |   |                            |                          |                                 |                               |
| All industries  | 12,64                 | 61,938                            | 1,1445  | 9,930                      | 4,734                    | 1,415                           | 6,906                         | 24,700              | 1,1763                               | 1,1763  | 6,991                      | 53                       | 644                             | 10,941                        |
| Agriculture, forestry, and fisheries                                | (*)                   | (*)                               | (*)   | (*)                        | (*)                      | (*)                             | (*)                           | (*)                 | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                           |
| Finance   | (*)                   | (*)                               | (*)   | (*)                        | (*)                      | (*)                             | (*)                           | (*)                 | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                           |
| Contract construction   | (*)                   | (*)                               | (*)   | (*)                        | (*)                      | (*)                             | (*)                           | (*)                 | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                           |
| Manufacturing   | (*)                   | (*)                               | (*)   | (*)                        | (*)                      | (*)                             | (*)                           | (*)                 | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                           |
| Transportation, communication, electric, gas, and sanitary services | 3,930                 | 15,113                            | 10,934  | 16,776                     | 1,771                    | 1,833                           | 9,139                         | 5,006               | 16,568                               | 1,340   | 5,253                      | 917                      | 1,156                           | 1,980                         |
| Wholesale and retail trade  | (*)                   | (*)                               | (*)   | (*)                        | (*)                      | (*)                             | (*)                           | (*)                 | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                           |
| Wholesale trade   | (*)                   | (*)                               | (*)   | (*)                        | (*)                      | (*)                             | (*)                           | (*)                 | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                           |
| Retail trade  | (*)                   | (*)                               | (*)   | (*)                        | (*)                      | (*)                             | (*)                           | (*)                 | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                           |
| Food stores   | (*)                   | (*)                               | (*)   | (*)                        | (*)                      | (*)                             | (*)                           | (*)                 | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                           |
| Auto dealers  | (*)                   | (*)                               | (*)   | (*)                        | (*)                      | (*)                             | (*)                           | (*)                 | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                           |
| Eating and drinking places  | (*)                   | (*)                               | (*)   | (*)                        | (*)                      | (*)                             | (*)                           | (*)                 | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                           |
| Other retail stores   | (*)                   | (*)                               | (*)   | (*)                        | (*)                      | (*)                             | (*)                           | (*)                 | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                           |
| Finance, insurance, and real estate                                 | 1,68                  | 13,991                            | 46  | 595                        | 423                      | 834                             | 6,288                         | 3,981               | 13,147                               | 1,305   | 43                         | 1,305                    | 11,305                          | 11,305                        |
| Services  | 10,467                | 116,16                            | 11,157  | 18,110                     | 1,623                    | 2,104                           | 49,041                        | 8,306               | 1,840,808                            | 11,455  | 7,403                      | 6,449                    | 4,449                           | 44,36                         |
| Personal services   | 9,011                 | 1,140                             | 1,375   | 4,421                      | 621                      | 1,046                           | 1,582                         | (*)                 | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                           |
| Medical services  | 3,919                 | 39,314                            | 1,104   | 3,194                      | 342                      | 1,046                           | 1,582                         | 1,34                | 1,179                                | 1,387   | 5,134                      | 4,396                    | 1,600                           | 1,600                         |
| Other services  | 3,919                 | 60,166                            | 6,678   | 10,199                     | 690                      | 1,857                           | 3,604                         | 6,117               | 74,344                               | 8,174   | 1,669                      | 3,713                    | 1,698                           | 16,34                         |
| Other industrial divisions  | (*)                   | (*)                               | (*)   | (*)                        | (*)                      | (*)                             | (*)                           | (*)                 | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                           |
| Idaho   |                       |                                   |   |                            |                          |                                 |                               |                     |                                      |   |                            |                          |                                 |                               |
| All industries  | 5,934                 | 1,331,789                         | 800,004   | 14,994                     | 3,980                    | 8,901                           | 141,956                       | 56,329              | 1,376,440                            | 1,000   | 11,359                     | 36,853                   | 1,930                           | 169,16                        |
| Agriculture, forestry, and fisheries                                | 30,977                | 42,953                            | 39,171  | 34,355                     | 1,701                    | 5,631                           | 30,883                        | 29,916              | 56,745                               | 20,166  | 28,086                     | 23,694                   | 0,041                           | 70,114                        |
| Finance   | 30,184                | 4,1301                            | 36,383  | 34,380                     | 1,706                    | 58,639                          | 3,911                         | 9,446               | 553,174                              | 48,799  | 48,046                     | 4,811                    | 69,00                           | 70,111                        |
| Contract construction   | 9,55                  | 90,697                            | 5,447   | 19,380                     | 1,882                    | 4,780                           | 14,139                        | 9,811               | 83,180                               | 4,854   | 15,104                     | 1,169                    | 4,711                           | 1,004                         |
| Manufacturing   | 1,763                 | 90,01                             | 33,994  | 18,94                      | 1,424                    | 2,845                           | 3,391                         | 956                 | 43,691                               | 11,623  | 5,386                      | 606                      | 1,106                           | 1,106                         |
| Transportation, communication, electric, gas, and sanitary services | 1,954                 | 46,908                            | 8,183   | 6,898                      | 4,372                    | 3,238                           | 8,410                         | 1,693               | 39,118                               | 10  | 5,435                      | 1,854                    | 1,950                           | 1,950                         |
| Wholesale and retail trade  | 9,405                 | 54,24                             | 38,544  | 44,601                     | 6,877                    | 2,130                           | 39,384                        | 8,006               | 502,179                              | 305,534   | 44,965                     | 2,284                    | 9,80                            | 26,110                        |
| Wholesale trade   | 1,510                 | 110,699                           | 91,717  | 5,573                      | 914                      | 1,424                           | 4,593                         | 2,426               | 120,945                              | 4,799   | 8,463                      | 689                      | 1,444                           | 1,314                         |
| Retail trade  | 7,894                 | 416,304                           | 295,797   | 41,048                     | 2,965                    | 6,673                           | 34,662                        | 5,409               | 381,001                              | 270,572   | 34,702                     | 4,363                    | 8,336                           | 18,880                        |
| Food stores   | 480                   | 76,153                            | 58,280  | 4,079                      | 553                      | 846                             | 3,473                         | (*)                 | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                           |
| Auto dealers  | 1,928                 | 137,179                           | 98,246  | 11,559                     | 2,074                    | 1,492                           | 11,565                        | 1,347               | 132,611                              | 103,890   | 9,006                      | 1,057                    | 2,231                           | 4,311                         |
| Eating and drinking places  | 1,397                 | 49,057                            | 31,735  | 10,121                     | 1,615                    | 1,555                           | 3,441                         | 1,390               | 30,465                               | 16,453  | 12,498                     | 1,804                    | 1,860                           | 3,280                         |
| Other retail stores   | 3,433                 | 157,915                           | 107,536   | 14,668                     | 1,713                    | 2,800                           | 16,383                        | 1,396               | 130,970                              | 99,921  | 15,616                     | 1,531                    | 3,476                           | 7,006                         |
| Finance, insurance, and real estate                                 | 1,689                 | 1,345                             | 3,238   | 940                        | 343                      | 944                             | 1,778                         | 1,108               | 40,703                               | 9,396   | 1,557                      | 541                      | 948                             | 10,398                        |
| Services  | 8,879                 | 21,417                            | 18,745  | 17,648                     | 1,657                    | 3,166                           | 31,971                        | 10,52               | 110,536                              | 25,606  | 13,338                     | 2,945                    | 7,008                           | 34,04                         |
| Personal services   | 7,797                 | 18,611                            | 5,905   | 1,980                      | 321                      | 318                             | 9,011                         | 1,546               | 8,46                                 | 1,365   | 119                        | 119                      | 119                             | 119                           |
| Medical services  | 500                   | 4,866                             | 2,865   | 4,169                      | 335                      | 502                             | 1,840                         | 1,101               | 39,659                               | 1,242   | 5,021                      | 1,128                    | 1,128                           | 1,128                         |
| Other services  | 5,584                 | 47,930                            | 9,955   | 9,479                      | 1,911                    | 1,346                           | 10,119                        | 6,605               | 62,710                               | 19,319  | 7,595                      | 4,358                    | 5,010                           | 11,101                        |
| Other industrial divisions  | (*)                   | (*)                               | (*)   | (*)                        | (*)                      | (*)                             | (*)                           | (*)                 | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                           |

Footnotes at end of table.

Table 2.6—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Industry   | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|--------------------------------------|---|----------------------------|--------------------------|---------------------------------|---|----------------------|--------------------------------------|---|----------------------------|--------------------------|---------------------------------|---|
| Nevada   |                      |                                      |   |                            |                          |                                 |   |                      |                                      |   |                            |                          |                                 |   |
| All industries.....  | 20,826               | 584,794                              | 264,438   | 83,563                     | 14,612                   | 33,584                          | 73,607                                    | 29,353               | 737,884                              | 450,699   | 71,453                     | 11,130                   | 25,565                          | 105,002                                   |
| Agriculture, forestry, and fisheries.....                                | 4,049                | 59,262                               | 32,647  | 6,215                      | 3,072                    | 7,673                           | 1,051                                     | 3,766                | 42,043                               | 27,958  | 8,170                      | 1,362                    | 5,116                           | 1,484                                     |
| Farms.....   | 3,300                | 46,828                               | 29,097  | 3,759                      | 2,663                    | 6,711                           | 1,129                                     | 2,862                | 32,562                               | 23,711  | 5,890                      | 1,047                    | 4,015                           | 67  |
| Contract construction.....   | 1,502                | 56,063                               | 33,414  | 11,611                     | 861                      | 2,692                           | 5,161                                     | 2,927                | 78,263                               | 46,006  | 18,916                     | 1,935                    | 3,711                           | 11,588                                    |
| Manufacturing.....   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 760                  | 27,790                               | 21,141  | 1,250                      | 336                      | 531                             | 2,147                                     |
| Transportation, communication, electric, gas, and sanitary services..... | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 1,375                | 24,317                               | 8,071   | 3,700                      | 745                      | 1,906                           | 5,449                                     |
| Wholesale and retail trade.....  | 4,371                | 238,880                              | 171,885   | 19,806                     | 3,477                    | 4,970                           | 15,790                                    | 8,244                | 425,317                              | 326,868   | 22,132                     | 4,030                    | 6,330                           | 30,982                                    |
| Wholesale trade.....   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 735                  | 33,375                               | 22,385  | 1,031                      | 305                      | 541                             | 4,246                                     |
| Retail trade.....  | 3,956                | 199,269                              | 141,229   | 18,092                     | 3,191                    | 4,543                           | 12,594                                    | 7,509                | 391,942                              | 304,483   | 24,071                     | 3,725                    | 5,789                           | 26,736                                    |
| Food stores.....   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | 682                  | 90,939                               | 78,369  | 3,453                      | 600                      | 850                             | 4,274                                     |
| Auto dealers.....  | 971                  | 101,427                              | 79,019  | 7,079                      | 871                      | 1,102                           | 5,111                                     | 1,271                | 126,206                              | 103,862   | 8,433                      | 1,149                    | 957                             | 4,967                                     |
| Eating and drinking places.....  | 718                  | 26,085                               | 11,885  | 4,107                      | 1,163                    | 1,771                           | 1,841                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Other retail stores.....   | 2,246                | 63,005                               | 43,043  | 6,222                      | 1,070                    | 1,607                           | 5,277                                     | 5,402                | 165,385                              | 116,799   | 11,050                     | 1,730                    | 3,733                           | 16,144                                    |
| Finance, insurance, and real estate.....                                 | 2,632                | 19,448                               | 300   | 1,949                      | 676                      | 2,067                           | 7,310                                     | 1,794                | 26,310                               | 1,077   | 2,650                      | 476                      | 673                             | 10,829                                    |
| Services.....  | 7,026                | 170,073                              | 22,149  | 40,335                     | 5,214                    | 9,693                           | 42,096                                    | 10,181               | 113,522                              | 19,278  | 11,335                     | 2,198                    | 7,258                           | 42,517                                    |
| Personal services.....   | 1,370                | 37,862                               | 10,141  | 16,564                     | 3,416                    | 1,866                           | 3,416                                     | 3,253                | 31,129                               | 10,616  | 2,897                      | 542                      | 2,367                           | 8,635                                     |
| Medical services.....  | 453                  | 35,246                               | 2,717   | 6,759                      | 808                      | 4,888                           | 19,031                                    | 2,027                | 42,639                               | 2,108   | 4,663                      | 415                      | 1,316                           | 27,615                                    |
| Other services.....  | 5,401                | 96,866                               | 9,291   | 19,012                     | 3,916                    | 6,939                           | 19,659                                    | 4,901                | 39,754                               | 6,854   | 3,773                      | 1,241                    | 3,375                           | 6,267                                     |
| Other industrial divisions.....  | 899                  | 5,517                                | 979   | 1,491                      | 62                       | 727                             | 1,461                                     | (*)                  | (*)                                  | -   | -                          | (*)                      | (*)                             | (*)                                       |
| New Mexico   |                      |                                      |   |                            |                          |                                 |   |                      |                                      |   |                            |                          |                                 |   |
| All industries.....  | 45,253               | 1,143,457                            | 683,049   | 136,600                    | 21,376                   | 51,091                          | 88,359                                    | 75,556               | 1,453,895                            | 722,051   | 95,178                     | 44,319                   | 141,879                         | 268,162                                   |
| Agriculture, forestry, and fisheries.....                                | 13,345               | 196,902                              | 133,679   | 19,377                     | 3,560                    | 17,788                          | 14,081                                    | 55,797               | 793,181                              | 289,205   | 35,416                     | 36,365                   | 127,285                         | 192,001                                   |
| Farms.....   | 12,866               | 190,446                              | 133,642   | 16,867                     | 3,354                    | 17,511                          | 14,926                                    | 55,739               | 792,651                              | 289,205   | 35,370                     | 36,338                   | 127,083                         | 191,833                                   |
| Contract construction.....   | 3,403                | 81,214                               | 60,460  | 9,933                      | 1,226                    | 1,955                           | 6,341                                     | 1,913                | 58,364                               | 25,874  | 11,279                     | 930                      | 1,600                           | 12,801                                    |
| Manufacturing.....   | 1,141                | 38,141                               | 20,074  | 6,579                      | 804                      | 1,296                           | 5,586                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Transportation, communication, electric, gas, and sanitary services..... | 831                  | 24,622                               | 10,198  | 5,201                      | 677                      | 1,308                           | 1,957                                     | 1,419                | 17,444                               | 1,682   | 1,479                      | 698                      | 2,051                           | 3,463                                     |
| Wholesale and retail trade.....  | 11,517               | 495,499                              | 354,890   | 45,015                     | 6,483                    | 8,207                           | 25,532                                    | 6,849                | 457,425                              | 366,695   | 30,751                     | 4,170                    | 5,199                           | 22,207                                    |
| Wholesale trade.....   | 1,214                | 48,644                               | 29,388  | 1,899                      | 185                      | 1,092                           | 7,634                                     | 759                  | 89,245                               | 82,215  | 2,761                      | 254                      | 475                             | 1,687                                     |
| Retail trade.....  | 10,277               | 434,130                              | 316,188   | 41,493                     | 6,209                    | 6,951                           | 17,253                                    | 6,090                | 368,180                              | 284,480   | 27,990                     | 3,916                    | 4,724                           | 20,520                                    |
| Food stores.....   | 978                  | 86,867                               | 73,633  | 4,664                      | 1,057                    | 933                             | 4,002                                     | 709                  | 68,921                               | 55,872  | 3,999                      | 479                      | 702                             | 2,214                                     |
| Auto dealers.....  | 2,051                | 177,369                              | 140,207   | 12,079                     | 1,548                    | 1,322                           | 7,738                                     | 792                  | 86,903                               | 70,265  | 5,173                      | 765                      | 483                             | 3,756                                     |
| Eating and drinking places.....  | 1,126                | 42,560                               | 20,327  | 10,945                     | 1,093                    | 1,088                           | 1,090                                     | 1,388                | 35,008                               | 24,010  | 2,437                      | 999                      | 971                             | 2,994                                     |
| Other retail stores.....   | 6,122                | 127,334                              | 82,021  | 13,805                     | 2,511                    | 3,608                           | 6,423                                     | 3,201                | 177,348                              | 134,333   | 16,775                     | 1,673                    | 2,563                           | 11,556                                    |
| Finance, insurance, and real estate.....                                 | 1,673                | 75,341                               | 46,609  | 5,691                      | 981                      | 1,905                           | 11,762                                    | 3,286                | 34,969                               | 6,667   | 4,352                      | 286                      | 511                             | 16,346                                    |
| Services.....  | 12,298               | 182,673                              | 51,462  | 27,564                     | 5,204                    | 12,890                          | 42,932                                    | 4,667                | 71,849                               | 17,342  | 9,863                      | 1,495                    | 4,461                           | 19,762                                    |
| Personal services.....   | 2,170                | 21,183                               | 3,359   | 5,303                      | 1,610                    | 2,268                           | 1,897                                     | 758                  | 14,242                               | 2,510   | 3,328                      | 283                      | 788                             | 5,294                                     |
| Medical services.....  | 1,809                | 52,875                               | 6,333   | 5,419                      | 1,128                    | 1,971                           | 27,083                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Other services.....  | 8,319                | 108,615                              | 42,684  | 15,928                     | 2,466                    | 8,651                           | 13,952                                    | 3,607                | 44,424                               | 1,563   | 5,176                      | 1,046                    | 3,158                           | 6,987                                     |
| Other industrial divisions.....  | 1,045                | 49,065                               | 5,677   | 17,240                     | 2,441                    | 5,742                           | 11,700                                    | (*)                  | (*)                                  | -   | (*)                        | (*)                      | (*)                             | (*)                                       |

Footnotes at end of table.



PROPRIETORSHIPS IN 14 STATES AND DISTRICT OF COLUMBIA

Table 2.6—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Industry   | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|--------------------------------------|---|----------------------------|--------------------------|---------------------------------|---|----------------------|--------------------------------------|---|----------------------------|--------------------------|---------------------------------|---|
| Rhode Island   |                      |                                      |   |                            |                          |                                 |   |                      |                                      |   |                            |                          |                                 |   |
| All industries.....  | 27,014               | 732,003                              | 450,980   | 79,628                     | 12,961                   | 15,514                          | 131,695                                   | 77,283               | 1,708,423                            | 1,047,598                                       | 94,610                     | 48,544                   | 116,213                         | 188,276                                   |
| Agriculture, forestry, and fisheries.....                                | 1,742                | 24,206                               | 14,123  | 5,323                      | 794                      | 2,209                           | 1,948                                     | 53,623               | 882,174                              | 485,664   | 22,957                     | 34,957                   | 97,001                          | 120,115                                   |
| Farms.....   | 810                  | 13,784                               | 11,041  | 3,600                      | 676                      | 1,440                           | 1,221                                     | 52,618               | 856,507                              | 473,917   | 20,435                     | 34,554                   | 95,969                          | 118,208                                   |
| Contract construction.....   | 1,838                | 73,860                               | 48,246  | 21,810                     | 1,437                    | 1,842                           | 12,294                                    | 2,588                | 53,280                               | 22,468  | 9,630                      | 1,722                    | 5,768                           | 8,714                                     |
| Manufacturing.....   | 2,196                | 55,835                               | 38,943  | 9,321                      | 1,019                    | 958                             | 5,083                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Transportation, communication, electric, gas, and sanitary services..... | 952                  | 5,392                                | 101   | -                          | 139                      | 363                             | 2,805                                     | 1,048                | 32,347                               | 10,008  | 4,113                      | 1,361                    | 2,768                           | 2,795                                     |
| Wholesale and retail trade.....  | 9,459                | 434,805                              | 331,045   | 21,194                     | 6,326                    | 4,207                           | 37,288                                    | 11,013               | 614,706                              | 497,640   | 37,097                     | 7,580                    | 5,141                           | 22,982                                    |
| Wholesale trade.....   | 1,603                | 70,303                               | 56,292  | 1,136                      | 278                      | 711                             | 7,942                                     | 1,080                | 146,928                              | 133,357   | 2,549                      | 683                      | 1,113                           | 2,855                                     |
| Retail trade.....  | 7,856                | 369,723                              | 274,611   | 17,527                     | 5,692                    | 3,197                           | 27,788                                    | 9,946                | 467,638                              | 364,144   | 34,548                     | 6,897                    | 4,028                           | 20,126                                    |
| Food stores.....   | 1,452                | 102,967                              | 84,586  | 3,369                      | 995                      | 672                             | 6,530                                     | 994                  | 77,093                               | 63,176  | 4,007                      | 1,156                    | 615                             | 2,340                                     |
| Auto dealers.....  | 703                  | 87,979                               | 72,297  | 3,453                      | 894                      | 976                             | 3,903                                     | 2,090                | 157,663                              | 128,533   | 9,995                      | 1,901                    | 780                             | 6,576                                     |
| Eating and drinking places.....  | 1,197                | 25,000                               | 13,037  | 3,326                      | 1,054                    | 853                             | 3,532                                     | 1,376                | 34,201                               | 22,496  | 3,901                      | 637                      | 341                             | 2,735                                     |
| Other retail stores.....   | 4,017                | 123,777                              | 87,691  | 5,379                      | 2,749                    | 1,096                           | 13,823                                    | 5,486                | 198,681                              | 149,939   | 16,645                     | 3,203                    | 2,292                           | 8,475                                     |
| Finance, insurance, and real estate.....                                 | 2,032                | 19,799                               | 4,757   | 650                        | 372                      | 623                             | 5,892                                     | 2,324                | 28,608                               | 14,746  | 1,333                      | 125                      | 507                             | 7,887                                     |
| Services.....  | 8,753                | 137,483                              | 13,765  | 21,130                     | 2,671                    | 5,292                           | 66,174                                    | 6,461                | 84,782                               | 14,146  | 12,510                     | 2,710                    | 3,315                           | 25,524                                    |
| Personal services.....   | 2,682                | 31,524                               | 4,427   | 7,897                      | 983                      | 1,064                           | 11,247                                    | 1,574                | 13,607                               | 956   | 3,896                      | 513                      | 434                             | 4,943                                     |
| Medical services.....  | 2,027                | 69,605                               | 4,769   | 9,010                      | 2,108                    | 2,108                           | 37,916                                    | 645                  | 137,131                              | 1,598   | 4,302                      | 384                      | 377                             | 14,451                                    |
| Other services.....  | 4,044                | 36,364                               | 4,569   | 4,423                      | 1,112                    | 2,120                           | 17,011                                    | 4,242                | 44,044                               | 11,592  | 4,512                      | 1,833                    | 2,144                           | 6,130                                     |
| Other industrial divisions.....  | (*)                  | (*)                                  | -   | -                          | (*)                      | (*)                             | (*)                                       | (*)                  | (*)                                  | -   | -                          | -                        | (*)                             | (*)                                       |
| Utah   |                      |                                      |   |                            |                          |                                 |   |                      |                                      |   |                            |                          |                                 |   |
| All industries.....  | 45,214               | 994,818                              | 511,15  | 116,522                    | 19,576                   | 38,370                          | 139,420                                   | 23,174               | 557,089                              | 345,582   | 64,397                     | 11,412                   | 21,817                          | 72,591                                    |
| Agriculture, forestry, and fisheries.....                                | 15,361               | 203,643                              | 134,021   | 16,320                     | 6,675                    | 17,201                          | 19,218                                    | 5,189                | 86,796                               | 53,497  | 9,214                      | 4,170                    | 8,960                           | 7,479                                     |
| Farms.....   | 13,958               | 198,994                              | 131,604   | 15,975                     | 6,634                    | 16,688                          | 18,553                                    | 5,160                | 84,998                               | 53,137  | 6,985                      | 4,146                    | 8,837                           | 6,669                                     |
| Contract construction.....   | 2,837                | 94,898                               | 45,497  | 19,767                     | 1,359                    | 2,828                           | 15,280                                    | 3,085                | 71,657                               | 35,346  | 16,836                     | 1,227                    | 2,976                           | 11,213                                    |
| Manufacturing.....   | 1,171                | 29,271                               | 12,587  | 7,427                      | 779                      | 2,816                           | 936                                       | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Transportation, communication, electric, gas, and sanitary services..... | 1,803                | 24,765                               | 8,667   | 4,147                      | 1,329                    | 1,644                           | 2,017                                     | 1,652                | 22,764                               | 6,822   | 2,700                      | 432                      | 1,941                           | 7,667                                     |
| Wholesale and retail trade.....  | 10,616               | 461,051                              | 322,818   | 38,767                     | 6,037                    | 6,347                           | 38,136                                    | 6,211                | 268,806                              | 210,665   | 19,972                     | 2,759                    | 3,127                           | 16,492                                    |
| Wholesale trade.....   | 2,723                | 103,632                              | 72,577  | 6,730                      | 1,024                    | 1,660                           | 9,874                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Retail trade.....  | 7,893                | 357,419                              | 250,241   | 32,037                     | 5,013                    | 4,684                           | 28,262                                    | 5,275                | 219,086                              | 170,044   | 16,990                     | 2,496                    | 2,629                           | 11,874                                    |
| Food stores.....   | 1,744                | 154,248                              | 118,177   | 10,963                     | 1,409                    | 1,443                           | 11,154                                    | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Auto dealers.....  | 1,151                | 134,699                              | 22,782  | 8,284                      | 1,434                    | 1,763                           | 3,133                                     | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Eating and drinking places.....  | 4,424                | 102,481                              | 62,011  | 9,659                      | 1,296                    | 1,936                           | 12,787                                    | 3,957                | 123,063                              | 91,852  | 8,797                      | 1,330                    | 1,540                           | 10,074                                    |
| Other retail stores.....   | 2,386                | 36,261                               | 10,518  | 3,541                      | 840                      | 1,120                           | 9,132                                     | 884                  | 3,664                                | 39  | -                          | 4                        | 199                             | 1,867                                     |
| Finance, insurance, and real estate.....                                 | 10,569               | 135,145                              | 18,097  | 25,559                     | 2,386                    | 6,248                           | 54,798                                    | 5,442                | 86,165                               | 27,669  | 12,837                     | 2,500                    | 3,135                           | 26,706                                    |
| Services.....  | 2,897                | 21,239                               | 1,844   | 5,227                      | 420                      | 1,181                           | 7,753                                     | 1,485                | 16,366                               | 2,109   | 3,378                      | 518                      | 907                             | 7,260                                     |
| Personal services.....   | 1,966                | 67,570                               | 4,610   | 10,860                     | 1,149                    | 2,705                           | 32,870                                    | 1,115                | 27,804                               | 4,200   | 4,949                      | 519                      | 884                             | 13,969                                    |
| Medical services.....  | 5,706                | 46,336                               | 11,643  | 9,472                      | 817                      | 2,362                           | 14,175                                    | 2,842                | 41,995                               | 21,360  | 4,510                      | 1,463                    | 1,344                           | 5,477                                     |
| Other services.....  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Other industrial divisions.....  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |

Footnotes at end of table.

## PROPRIETORSHIPS IN 14 STATES AND DISTRICT OF COLUMBIA

Table 2.6—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| Industry   | Number of businesses | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Payroll (Thousand dollars) | Taxes (Thousand dollars) | Depreciation (Thousand dollars) | Net profit (less loss) (Thousand dollars) |
|--|----------------------|--------------------------------------|---|----------------------------|--------------------------|---------------------------------|---|
| Wyoming  |                      |                                      |   |                            |                          |                                 |   |
| All industries.....  | 26,316               | 564,311                              | 337,787   | 66,109                     | 14,346                   | 29,596                          | 57,698                                    |
| Agriculture, forestry, and fisheries.....                                | 12,165               | 124,147                              | 67,301  | 10,109                     | 6,564                    | 17,301                          | 6,643                                     |
| Farms.....   | 11,415               | 118,571                              | 65,546  | 9,042                      | 6,435                    | 16,402                          | 6,879                                     |
| Contract construction.....   | 2,296                | 74,640                               | 51,604  | 16,863                     | 1,491                    | 1,594                           | 7,636                                     |
| Manufacturing.....   | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Transportation, communication, electric, gas, and sanitary services..... | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |
| Wholesale and retail trade.....  | 4,922                | 249,631                              | 186,038   | 20,055                     | 3,161                    | 3,819                           | 16,978                                    |
| Wholesale trade.....   | 749                  | 54,382                               | 45,197  | 2,198                      | 288                      | 422                             | 3,132                                     |
| Retail trade.....  | 4,097                | 189,963                              | 136,670   | 17,340                     | 2,821                    | 3,322                           | 13,323                                    |
| Food stores.....   | 222                  | 13,385                               | 9,016   | 1,176                      | 290                      | 269                             | 1,391                                     |
| Auto dealers.....  | 1,157                | 89,936                               | 72,361  | 5,711                      | 951                      | 887                             | 3,832                                     |
| Eating and drinking places.....  | 642                  | 27,598                               | 13,820  | 5,946                      | 779                      | 988                             | 2,286                                     |
| Other retail stores.....   | 2,076                | 59,044                               | 41,473  | 4,507                      | 801                      | 1,178                           | 5,814                                     |
| Finance, insurance, and real estate.....                                 | 1,269                | 10,260                               | 698   | 314                        | 74                       | 435                             | 3,778                                     |
| Services.....  | 5,253                | 67,372                               | 20,254  | 10,369                     | 1,873                    | 4,563                           | 19,299                                    |
| Personal services.....   | 1,623                | 8,792                                | 1,614   | 2,356                      | 230                      | 631                             | 2,071                                     |
| Medical services.....  | 267                  | 11,837                               | 1,074   | 1,486                      | 125                      | 331                             | 7,539                                     |
| Other services.....  | 3,363                | 46,743                               | 17,566  | 6,527                      | 1,518                    | 3,601                           | 9,689                                     |
| Other industrial divisions.....  | (*)                  | (*)                                  | (*)   | (*)                        | (*)                      | (*)                             | (*)                                       |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Net loss exceeds net profit.

NOTE: "Other agriculture, forestry, and fisheries" and "Wholesale and retail trade not allocable" are not listed separately because of high sampling variability; however, they are included in the appropriate totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."



## Business Returns/1968 • Proprietorships

Table 2.7—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

| Selected industry  | Number of businesses | Size of depreciation |   |  |                              |                                  |                      |   |  |                              |                                  |
|--|----------------------|----------------------|---|--|------------------------------|----------------------------------|----------------------|---|--|------------------------------|----------------------------------|
|  |                      | All size classes     |   |  |                              |                                  | Under \$1,000        |   |  |                              |                                  |
|  |                      | Number of businesses | Business receipts<br>(Thousand dollars) | Total deductions<br>(Thousand dollars) | Depreciation                 |                                  | Number of businesses | Business receipts<br>(Thousand dollars) | Total deductions<br>(Thousand dollars) | Depreciation                 |                                  |
|  |                      |                      |   |  | Amount<br>(Thousand dollars) | As a percent of total deductions |                      |   |  | Amount<br>(Thousand dollars) | As a percent of total deductions |
| (1)  | (2)                  | (3)                  | (4)                                     | (5)                                    | (6)                          | (7)                              | (8)                  | (9)                                     | (10)                                   | (11)                         |                                  |
| All industries.....  | 9,211,613            | 6,442,677            | 200,854,530                             | 173,650,439                            | 9,050,068                    | 5.2                              | 4,051,519            | 68,192,056                              | 56,341,547                             | 1,534,382                    | 2.7                              |
| Agriculture, forestry, and fisheries.....                                | 3,205,683            | 2,540,966            | 35,679,156                              | 32,410,008                             | 4,275,452                    | 13.1                             | 1,389,997            | 5,673,431                               | 5,141,056                              | 566,607                      | 11.0                             |
| Farms.....   | 3,042,564            | 2,423,359            | 33,553,931                              | 30,650,374                             | 4,126,359                    | 13.4                             | 1,311,673            | 5,235,353                               | 4,832,794                              | 538,401                      | 11.1                             |
| Field crop farms.....  | 1,200,523            | 897,916              | 10,486,684                              | 8,945,714                              | 1,586,896                    | 17.7                             | 487,721              | 1,771,684                               | 1,485,645                              | 200,534                      | 13.4                             |
| Fruit, tree nut, and vegetable farms.....                                | 139,942              | 110,517              | 1,829,063                               | 1,702,131                              | 181,816                      | 10.6                             | 64,318               | 260,162                                 | 236,504                                | 23,150                       | 9.7                              |
| Livestock farms.....   | 1,470,833            | 1,246,788            | 20,334,730                              | 18,965,414                             | 2,191,645                    | 11.5                             | 629,106              | 2,996,969                               | 2,835,071                              | 271,038                      | 9.5                              |
| Other farms.....   | 231,266              | 168,138              | 903,454                                 | 1,037,115                              | 166,002                      | 16.0                             | 130,028              | 206,538                                 | 275,574                                | 43,679                       | 15.8                             |
| Other agriculture, forestry, and fisheries...                            | 163,119              | 117,607              | 2,125,225                               | 1,759,634                              | 149,093                      | 8.4                              | 78,324               | 438,078                                 | 308,262                                | 28,206                       | 9.1                              |
| Mining.....  | 43,488               | 33,875               | 1,154,754                               | 1,231,317                              | 118,096                      | 9.5                              | 19,702               | 94,503                                  | 96,402                                 | 6,439                        | 6.6                              |
| Contract construction.....   | 663,301              | 421,220              | 17,179,503                              | 14,853,196                             | 546,404                      | 3.6                              | 293,813              | 6,075,086                               | 4,840,711                              | 116,529                      | 2.4                              |
| General contractors.....   | 123,540              | 91,540               | 7,305,324                               | 6,688,435                              | 185,763                      | 2.7                              | 51,103               | 2,384,093                               | 2,095,757                              | 22,223                       | 1.0                              |
| Building construction.....   | 105,938              | 76,378               | 6,285,949                               | 5,760,206                              | 107,601                      | 1.8                              | 46,345               | 2,299,259                               | 2,021,476                              | 20,253                       | 1.0                              |
| Other general contractors.....   | 17,602               | 15,162               | 1,019,375                               | 928,229                                | 78,162                       | 8.4                              | 4,758                | 84,834                                  | 74,281                                 | 1,970                        | 2.6                              |
| Special trade contractors.....   | 517,548              | 316,730              | 9,496,202                               | 7,847,239                              | 344,601                      | 4.3                              | 233,626              | 3,560,856                               | 2,643,880                              | 90,804                       | 3.4                              |
| Manufacturing.....   | 172,333              | 135,826              | 6,389,596                               | 5,671,212                              | 279,170                      | 4.9                              | 75,302               | 1,113,879                               | 911,966                                | 30,082                       | 3.2                              |
| Lumber and wood products, except furniture...                            | 45,947               | 36,398               | 1,428,227                               | 1,303,509                              | 103,796                      | 7.9                              | 18,579               | 175,913                                 | 146,125                                | 8,185                        | 5.6                              |
| Printing, publishing, and allied industries...                           | 30,141               | 24,823               | 748,098                                 | 624,819                                | 37,074                       | 5.9                              | 14,824               | 189,262                                 | 145,545                                | 6,344                        | 4.3                              |
| Machinery, except electric.....  | 18,780               | 16,352               | 759,831                                 | 626,954                                | 38,715                       | 6.1                              | 6,601                | 81,822                                  | 53,618                                 | 3,220                        | 6.0                              |
| Other manufacturing.....   | 77,465               | 58,793               | 3,453,440                               | 3,115,930                              | 99,585                       | 3.1                              | 35,298               | 666,882                                 | 566,678                                | 12,333                       | 2.1                              |
| Transportation, communication, electric, gas, and sanitary services..... | 285,910              | 220,774              | 5,746,662                               | 4,947,008                              | 607,306                      | 12.2                             | 88,476               | 843,280                                 | 625,397                                | 43,753                       | 6.9                              |
| Trucking and warehousing.....  | 197,601              | 159,213              | 4,429,413                               | 3,846,277                              | 488,860                      | 12.7                             | 54,167               | 646,669                                 | 343,370                                | 26,247                       | 7.6                              |
| Other transportation.....  | 72,544               | 48,831               | 995,426                                 | 853,243                                | 86,562                       | 10.3                             | 28,713               | 322,661                                 | 247,921                                | 14,477                       | 5.8                              |
| Communication, electric, gas, and sanitary services.....                 | 1,765                | 12,730               | 321,823                                 | 247,488                                | 31,884                       | 12.8                             | 5,596                | 55,950                                  | 34,106                                 | 3,029                        | 8.8                              |
| Wholesale and retail trade.....  | 1,909,640            | 1,272,623            | 96,388,977                              | 89,667,818                             | 1,356,218                    | 1.5                              | 857,318              | 38,248,645                              | 35,147,326                             | 325,655                      | 0.9                              |
| Wholesale trade.....   | 268,392              | 169,396              | 18,020,788                              | 16,599,896                             | 233,568                      | 1.4                              | 103,513              | 5,189,061                               | 4,556,208                              | 44,233                       | 0.9                              |
| Groceries and related products.....                                      | 42,070               | 29,781               | 4,335,559                               | 4,134,017                              | 41,173                       | 0.9                              | 18,504               | 1,264,023                               | 1,183,458                              | 8,880                        | 0.7                              |
| Other wholesale trade.....   | 226,322              | 139,615              | 13,685,229                              | 12,465,879                             | 192,395                      | 1.5                              | 85,009               | 3,925,038                               | 3,372,750                              | 35,353                       | 1.0                              |
| Retail trade.....  | 1,622,676            | 1,091,319            | 77,514,988                              | 72,274,150                             | 1,108,087                    | 1.5                              | 746,149              | 32,830,001                              | 30,384,340                             | 278,537                      | 0.9                              |
| Building materials, hardware, and farm equipment.....                    | 55,903               | 45,173               | 4,269,405                               | 3,997,966                              | 60,600                       | 1.5                              | 26,246               | 1,057,113                               | 955,318                                | 11,741                       | 1.2                              |
| General merchandise stores.....  | 310,381              | 122,967              | 3,848,749                               | 3,493,314                              | 94,386                       | 2.7                              | 101,424              | 1,937,207                               | 1,735,887                              | 30,213                       | 1.7                              |
| Food stores.....   | 236,493              | 181,169              | 15,862,417                              | 15,106,559                             | 179,584                      | 1.1                              | 126,559              | 6,113,691                               | 5,755,693                              | 48,835                       | 0.8                              |
| Grocery stores.....  | 177,243              | 138,162              | 13,574,101                              | 13,009,862                             | 138,774                      | 1.0                              | 96,255               | 5,028,510                               | 4,773,004                              | 37,076                       | 0.7                              |
| Other food stores.....   | 59,250               | 43,007               | 2,288,316                               | 2,096,697                              | 40,810                       | 1.9                              | 30,304               | 1,085,181                               | 982,689                                | 11,759                       | 1.1                              |
| Automotive dealers.....  | 286,291              | 213,857              | 25,201,288                              | 24,020,849                             | 195,060                      | 0.8                              | 151,686              | 12,714,901                              | 12,089,878                             | 59,258                       | 0.4                              |
| Furniture, home furnishings, and equipment stores.....                   | 79,454               | 64,462               | 4,261,161                               | 3,903,187                              | 66,110                       | 1.6                              | 43,451               | 1,488,832                               | 1,344,484                              | 17,452                       | 1.2                              |
| Eating places.....   | 1,2,801              | 139,133              | 6,258,095                               | 5,701,566                              | 188,018                      | 3.2                              | 80,538               | 2,029,314                               | 1,832,137                              | 30,384                       | 1.6                              |
| Drinking places.....   | 101,658              | 78,475               | 2,862,306                               | 2,553,313                              | 83,784                       | 3.2                              | 49,322               | 1,320,099                               | 1,175,538                              | 21,895                       | 1.8                              |
| Drug and proprietary stores.....   | 7,407                | 23,200               | 2,777,655                               | 2,462,585                              | 33,208                       | 1.3                              | 10,634               | 882,934                                 | 771,302                                | 4,665                        | 0.6                              |
| Other retail trade.....  | 332,288              | 222,883              | 12,173,912                              | 11,034,811                             | 207,337                      | 1.8                              | 156,289              | 5,285,910                               | 4,724,103                              | 54,094                       | 1.1                              |
| Wholesale and retail trade not allocable....                             | 18,572               | 11,908               | 853,201                                 | 793,772                                | 14,563                       | 1.8                              | 7,656                | 229,583                                 | 206,778                                | 2,885                        | 1.3                              |
| Finance, insurance, and real estate.....                                 | 516,972              | 271,423              | 5,895,297                               | 4,136,380                              | 275,527                      | 6.6                              | 203,442              | 3,007,717                               | 1,879,769                              | 71,593                       | 3.8                              |
| Finance.....   | 31,586               | 14,419               | 615,291                                 | 511,415                                | 11,246                       | 2.1                              | 10,789               | 436,253                                 | 311,375                                | 3,534                        | 0.9                              |
| Insurance agents, brokers, and service.....                              | 179,125              | 95,590               | 1,950,952                               | 1,117,512                              | 59,189                       | 5.2                              | 76,261               | 1,149,233                               | 599,668                                | 24,986                       | 4.1                              |
| Real estate.....   | 305,161              | 161,414              | 3,329,954                               | 2,507,453                              | 205,092                      | 8.1                              | 116,392              | 1,422,231                               | 908,226                                | 43,073                       | 4.7                              |
| Operators, except developers, and lessors of buildings.....              | 1,213                | 15,169               | 400,259                                 | 397,466                                | 81,811                       | 20.5                             | 6,887                | 32,477                                  | 30,826                                 | 3,276                        | 10.6                             |
| Agents, brokers, and managers.....                                       | 216,613              | 105,669              | 1,680,003                               | 1,072,800                              | 83,084                       | 7.7                              | 80,232               | 860,503                                 | 480,607                                | 30,391                       | 6.3                              |
| Services.....  | 2,490,247            | 1,537,614            | 32,341,131                              | 20,671,957                             | 1,585,763                    | 7.6                              | 1,116,906            | 13,113,299                              | 7,682,025                              | 371,500                      | 4.8                              |
| Hotels, rooming houses, camps, and other lodging places.....             | 110,064              | 94,598               | 1,602,586                               | 1,472,806                              | 254,501                      | 17.2                             | 38,464               | 186,456                                 | 170,587                                | 20,190                       | 11.8                             |
| Tourist courts and motels.....   | 40,310               | 37,276               | 842,687                                 | 762,801                                | 141,289                      | 18.5                             | 9,568                | 61,773                                  | 60,703                                 | 6,193                        | 10.2                             |
| Trailer parks and camps.....   | 31,385               | 27,770               | 364,730                                 | 345,775                                | 69,725                       | 20.1                             | 10,516               | 43,456                                  | 40,677                                 | 5,800                        | 14.2                             |
| Other lodging places.....  | 37,269               | 29,552               | 394,969                                 | 364,230                                | 43,487                       | 11.9                             | 18,380               | 81,227                                  | 69,207                                 | 8,197                        | 11.8                             |
| Personal services.....   | 550,469              | 357,504              | 4,935,986                               | 3,735,382                              | 296,964                      | 7.9                              | 288,299              | 2,223,099                               | 1,481,455                              | 75,612                       | 5.1                              |
| Coin-operated laundries and dry cleaning...                              | 31,528               | 27,933               | 432,524                                 | 361,684                                | 69,802                       | 19.2                             | 8,973                | 59,102                                  | 48,814                                 | 5,173                        | 10.5                             |
| Other laundries and dry cleaning plants...                               | 55,322               | 38,426               | 1,122,047                               | 941,744                                | 70,773                       | 7.5                              | 20,746               | 228,892                                 | 175,104                                | 7,751                        | 4.4                              |
| Beauty and barber shops.....   | 327,967              | 212,986              | 2,050,106                               | 1,421,727                              | 71,941                       | 5.0                              | 200,850              | 1,533,845                               | 981,616                                | 47,610                       | 4.8                              |
| Other personal services.....   | 135,652              | 78,154               | 1,331,009                               | 1,020,227                              | 84,448                       | 8.3                              | 57,730               | 401,260                                 | 275,921                                | 15,078                       | 5.4                              |
| Business services.....   | 304,613              | 192,465              | 2,555,788                               | 1,934,518                              | 137,326                      | 7.0                              | 124,605              | 1,276,177                               | 874,980                                | 39,240                       | 4.4                              |
| Automobile parking, repair, and services...                              | 143,621              | 106,109              | 2,799,523                               | 2,410,462                              | 122,027                      | 5.0                              | 72,705               | 1,185,904                               | 987,484                                | 28,087                       | 2.8                              |
| Automobile repair shops.....   | 117,374              | 84,674               | 2,420,703                               | 2,075,459                              | 71,290                       | 3.4                              | 60,408               | 1,078,690                               | 901,075                                | 22,925                       | 2.5                              |
| Automobile parking and other services....                                | 31,247               | 21,435               | 378,820                                 | 335,003                                | 50,737                       | 15.1                             | 12,297               | 107,214                                 | 86,409                                 | 5,162                        | 5.9                              |
| Repair services, except automobile.....                                  | 188,198              | 124,761              | 1,707,150                               | 1,318,933                              | 75,820                       | 5.7                              | 106,811              | 985,095                                 | 713,136                                | 37,738                       | 5.2                              |
| Amusement and recreation services, including motion pictures.....        | 157,693              | 104,191              | 1,432,401                               | 1,306,780                              | 136,713                      | 10.4                             | 74,640               | 482,535                                 | 402,725                                | 22,542                       | 5.5                              |
| Medical and health services.....   | 410,294              | 284,152              | 12,193,883                              | 5,585,660                              | 380,294                      | 6.8                              | 149,105              | 4,062,607                               | 1,680,933                              | 67,230                       | 3.9                              |
| Offices of physicians and surgeons.....                                  | 14,799               | 136,833              | 6,990,373                               | 2,723,347                              | 195,410                      | 7.1                              | 63,111               | 2,152,273                               | 753,056                                | 30,137                       | 4.0                              |
| Other medical and health services.....                                   | 395,495              | 147,319              | 7,203,510                               | 2,862,313                              | 184,884                      | 6.4                              | 85,994               | 1,910,334                               | 927,877                                | 37,093                       | 3.9                              |
| Other services.....  | 520,295              | 313,834              | 5,114,114                               | 2,907,416                              | 182,116                      | 6.2                              | 262,277              | 2,711,426                               | 1,370,725                              | 80,861                       | 5.8                              |

Footnote at end of table.

Table 2.7—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

| Selected industry  | Size of depreciation—Continued |   |  |                              |                                  |                       |   |  |                              |                                  |                       |   |
|--|--------------------------------|---|--|------------------------------|----------------------------------|-----------------------|---|--|------------------------------|----------------------------------|-----------------------|---|
|  | \$1,000 under \$2,000          |   |  |                              |                                  | \$2,000 under \$4,000 |   |  |                              |                                  | \$4,000 under \$6,000 |   |
|  | Number of businesses           | Business receipts<br>(Thousand dollars) | Total deductions<br>(Thousand dollars) | Depreciation                 |                                  | Number of businesses  | Business receipts<br>(Thousand dollars) | Total deductions<br>(Thousand dollars) | Depreciation                 |                                  | Number of businesses  | Business receipts<br>(Thousand dollars) |
|  |                                |   |  | Amount<br>(Thousand dollars) | As a percent of total deductions |                       |   |  | Amount<br>(Thousand dollars) | As a percent of total deductions |                       |   |
|  | (12)                           | (13)                                    | (14)                                   | (15)                         | (16)                             | (17)                  | (18)                                    | (19)                                   | (20)                         | (21)                             | (22)                  | (23)                                    |
| All industries.....  | 1,179,348                      | 44,415,091                              | 37,549,220                             | 1,665,505                    | 4.4                              | 754,348               | 39,711,089                              | 34,500,517                             | 2,094,776                    | 6.0                              | 232,891               | 16,629,377                              |
| Agriculture, forestry, and fisheries.....                                | 496,099                        | 6,317,925                               | 5,048,231                              | 712,496                      | 12.6                             | 404,756               | 9,155,258                               | 8,027,256                              | 1,130,149                    | 14.1                             | 133,644               | 4,814,404                               |
| Farms.....   | 475,801                        | 5,912,923                               | 5,336,720                              | 684,130                      | 12.8                             | 392,869               | 8,596,212                               | 7,561,875                              | 1,104,050                    | 14.6                             | 130,532               | 4,615,180                               |
| Field crop farms.....  | 162,429                        | 1,743,752                               | 1,471,443                              | 234,701                      | 15.9                             | 145,389               | 2,533,712                               | 2,107,103                              | 411,750                      | 19.5                             | 54,817                | 1,533,540                               |
| Fruit, tree nut, and vegetable farms..                                   | 24,147                         | 295,734                                 | 277,155                                | 33,800                       | 12.1                             | 12,022                | 342,128                                 | 310,592                                | 33,855                       | 10.9                             | 3,427                 | 169,154                                 |
| Livestock farms.....   | 268,524                        | 3,750,118                               | 3,437,717                              | 385,263                      | 11.2                             | 224,546               | 5,531,069                               | 4,942,512                              | 628,965                      | 12.7                             | 69,516                | 2,824,064                               |
| Other farms.....   | 20,701                         | 123,319                                 | 150,405                                | 30,366                       | 20.1                             | 10,912                | 189,303                                 | 201,008                                | 29,480                       | 14.6                             | 2,772                 | 88,422                                  |
| Other agriculture, forestry, and fisheries.....                          | 20,298                         | 405,002                                 | 311,511                                | 28,366                       | 9.1                              | 11,887                | 559,046                                 | 465,381                                | 32,099                       | 6.8                              | 3,112                 | 199,224                                 |
| Mining.....  | 5,510                          | 101,812                                 | 99,929                                 | 7,793                        | 7.7                              | 2,810                 | 100,558                                 | 107,087                                | 7,597                        | 7.0                              | 1,595                 | 56,409                                  |
| Contract construction.....   | 68,641                         | 3,860,090                               | 3,359,121                              | 95,309                       | 2.8                              | 34,512                | 3,182,500                               | 2,890,649                              | 95,589                       | 3.3                              | 10,167                | 1,289,354                               |
| General contractors.....   | 19,537                         | 1,686,356                               | 1,536,845                              | 27,906                       | 1.6                              | 12,829                | 1,356,824                               | 1,278,734                              | 35,876                       | 2.8                              | 2,772                 | 454,218                                 |
| Building construction.....   | 17,819                         | 1,617,883                               | 1,478,184                              | 25,101                       | 1.6                              | 8,206                 | 1,192,430                               | 1,132,397                              | 22,909                       | 2.0                              | 1,775                 | 407,964                                 |
| Other general contractors.....   | 1,718                          | 68,473                                  | 60,661                                 | 2,805                        | 4.6                              | 4,623                 | 164,388                                 | 140,377                                | 12,967                       | 8.8                              | 997                   | 46,254                                  |
| Special trade contractors.....   | 46,477                         | 2,081,167                               | 1,746,996                              | 63,497                       | 3.6                              | 21,065                | 1,795,772                               | 1,583,857                              | 57,900                       | 3.6                              | 7,317                 | 812,425                                 |
| Manufacturing.....   | 26,868                         | 978,673                                 | 834,459                                | 38,793                       | 4.6                              | 16,549                | 1,224,073                               | 1,070,197                              | 47,178                       | 4.4                              | 6,973                 | 736,909                                 |
| Lumber and wood products, except furniture.....                          | 7,079                          | 150,777                                 | 135,865                                | 9,910                        | 7.2                              | 3,873                 | 184,789                                 | 169,046                                | 11,401                       | 6.7                              | 2,688                 | 197,565                                 |
| Printing, publishing, and allied industries.....                         | 4,453                          | 129,723                                 | 108,834                                | 6,751                        | 6.2                              | 2,869                 | 142,442                                 | 112,335                                | 7,984                        | 7.1                              | 966                   | 90,434                                  |
| Machinery, except electric.....  | 4,287                          | 154,635                                 | 124,469                                | 6,563                        | 5.2                              | 2,926                 | 150,137                                 | 129,330                                | 8,423                        | 6.5                              | 879                   | 80,171                                  |
| Other manufacturing.....   | 10,949                         | 537,538                                 | 465,291                                | 15,569                       | 3.3                              | 6,881                 | 741,305                                 | 659,436                                | 19,370                       | 2.9                              | 2,440                 | 368,739                                 |
| Transportation, communication, electric, gas, and sanitary services..... | 53,822                         | 843,000                                 | 684,337                                | 75,197                       | 10.9                             | 40,181                | 1,057,742                               | 884,605                                | 112,717                      | 12.7                             | 15,709                | 628,279                                 |
| Trucking and warehousing.....  | 39,833                         | 589,192                                 | 476,122                                | 55,807                       | 11.7                             | 32,851                | 841,793                                 | 696,375                                | 92,056                       | 13.2                             | 13,910                | 535,608                                 |
| Other transportation.....  | 11,520                         | 209,330                                 | 179,483                                | 15,506                       | 2.6                              | 4,694                 | 150,497                                 | 135,109                                | 13,133                       | 9.7                              | 1,293                 | 77,193                                  |
| Communication, electric, gas, and sanitary services.....                 | 2,469                          | 44,478                                  | 28,732                                 | 3,884                        | 13.5                             | 2,636                 | 65,458                                  | 53,121                                 | 7,528                        | 14.1                             | (*)                   | (*)                                     |
| Wholesale and retail trade.....  | 249,918                        | 23,045,823                              | 21,329,692                             | 348,679                      | 1.6                              | 114,397               | 18,009,607                              | 16,865,186                             | 310,901                      | 1.8                              | 28,239                | 6,808,403                               |
| Wholesale trade.....   | 36,833                         | 3,936,128                               | 3,568,275                              | 50,633                       | 1.4                              | 17,746                | 3,479,384                               | 3,253,264                              | 47,755                       | 1.4                              | 5,089                 | 1,644,969                               |
| Groceries and related products.....                                      | 5,962                          | 907,461                                 | 859,313                                | 8,200                        | 0.9                              | 3,126                 | 848,762                                 | 811,894                                | 8,509                        | 1.0                              | 1,218                 | 463,851                                 |
| Other wholesale trade.....   | 30,871                         | 3,029,167                               | 2,708,962                              | 42,433                       | 1.5                              | 14,620                | 2,630,622                               | 2,441,370                              | 39,246                       | 1.6                              | 3,871                 | 1,181,118                               |
| Retail trade.....  | 210,594                        | 18,972,962                              | 17,588,924                             | 294,530                      | 1.6                              | 95,386                | 14,305,916                              | 13,401,790                             | 259,401                      | 1.9                              | 23,014                | 5,109,674                               |
| Building materials, hardware, and farm equipment.....                    | 10,941                         | 1,143,018                               | 1,064,608                              | 15,943                       | 1.4                              | 5,616                 | 1,187,936                               | 1,126,874                              | 15,621                       | 1.3                              | 1,120                 | 408,978                                 |
| General merchandise stores.....  | 13,710                         | 812,102                                 | 732,880                                | 18,271                       | 2.4                              | 4,325                 | 597,791                                 | 499,201                                | 11,831                       | 2.3                              | 1,654                 | 222,405                                 |
| Food stores.....   | 33,653                         | 3,633,060                               | 3,446,772                              | 46,670                       | 1.3                              | 14,121                | 2,396,662                               | 2,271,811                              | 38,763                       | 1.4                              | 4,198                 | 1,339,290                               |
| Grocery stores.....  | 25,774                         | 3,123,952                               | 2,988,555                              | 35,611                       | 1.1                              | 10,754                | 2,432,984                               | 2,337,660                              | 29,497                       | 1.2                              | 3,168                 | 1,202,282                               |
| Other food stores.....   | 7,879                          | 509,114                                 | 458,217                                | 11,059                       | 2.4                              | 3,372                 | 413,678                                 | 384,231                                | 9,266                        | 2.4                              | 1,030                 | 137,008                                 |
| Automotive dealers.....  | 41,161                         | 6,236,884                               | 5,924,533                              | 57,579                       | 0.9                              | 15,995                | 3,846,632                               | 3,676,042                              | 43,097                       | 1.1                              | 3,324                 | 1,205,341                               |
| Furniture, home furnishings, and equipment stores.....                   | 12,877                         | 1,117,604                               | 1,024,332                              | 17,976                       | 1.7                              | 6,030                 | 1,026,003                               | 944,157                                | 16,544                       | 1.7                              | 1,280                 | 342,941                                 |
| Eating places.....   | 30,885                         | 1,457,328                               | 1,318,543                              | 43,511                       | 3.2                              | 17,688                | 1,262,957                               | 1,144,352                              | 48,770                       | 4.1                              | 6,094                 | 670,171                                 |
| Drinking places.....   | 19,118                         | 792,564                                 | 692,282                                | 26,782                       | 3.8                              | 7,841                 | 508,712                                 | 428,101                                | 21,778                       | 4.7                              | 1,391                 | 147,396                                 |
| Drug and proprietary stores.....   | 7,481                          | 955,245                                 | 844,966                                | 10,713                       | 1.2                              | 3,692                 | 622,479                                 | 557,420                                | 10,277                       | 1.8                              | 1,107                 | 209,320                                 |
| Other retail trade.....  | 40,768                         | 2,825,061                               | 2,540,008                              | 57,085                       | 2.2                              | 20,073                | 2,466,744                               | 2,268,741                              | 53,420                       | 2.3                              | 2,846                 | 563,815                                 |
| Wholesale and retail trade not allocable.....                            | 2,491                          | 186,233                                 | 172,493                                | 3,516                        | 2.0                              | 1,265                 | 224,307                                 | 210,132                                | 3,745                        | 1.7                              | (*)                   | (*)                                     |
| Finance, insurance, and real estate.....                                 | 46,133                         | 1,335,854                               | 902,219                                | 61,452                       | 6.8                              | 15,570                | 819,438                                 | 643,303                                | 41,818                       | 6.5                              | 2,328                 | 206,063                                 |
| Finance.....   | 2,762                          | 101,311                                 | 71,777                                 | 3,808                        | 5.3                              | 546                   | 52,457                                  | 43,437                                 | 1,498                        | 3.4                              | (*)                   | (*)                                     |
| Insurance agents, brokers, and service..                                 | 14,718                         | 432,534                                 | 244,334                                | 19,254                       | 7.8                              | 3,944                 | 270,531                                 | 190,306                                | 10,420                       | 5.4                              | (*)                   | (*)                                     |
| Real estate.....   | 28,653                         | 802,009                                 | 586,108                                | 38,390                       | 6.5                              | 11,080                | 496,450                                 | 409,560                                | 29,900                       | 7.3                              | 1,854                 | 140,874                                 |
| Operators, except developers, and lessors of buildings.....              | 2,557                          | 31,967                                  | 28,778                                 | 3,866                        | 13.4                             | 2,973                 | 53,196                                  | 48,811                                 | 8,194                        | 16.7                             | (*)                   | (*)                                     |
| Agents, brokers, and managers.....                                       | 18,808                         | 443,943                                 | 286,635                                | 24,898                       | 8.6                              | 5,120                 | 244,921                                 | 186,729                                | 13,858                       | 7.4                              | 929                   | 57,055                                  |
| Services.....  | 231,521                        | 7,857,214                               | 4,673,765                              | 324,505                      | 6.9                              | 124,647               | 6,132,544                               | 3,989,054                              | 340,416                      | 8.5                              | 34,234                | 2,089,495                               |
| Hotels, rooming houses, camps, and other lodging places.....             | 23,113                         | 221,351                                 | 196,966                                | 32,977                       | 16.7                             | 15,441                | 260,301                                 | 244,661                                | 42,735                       | 17.4                             | 7,825                 | 231,276                                 |
| Tourist courts and motels.....   | 8,943                          | 72,818                                  | 65,029                                 | 12,702                       | 19.5                             | 6,335                 | 123,911                                 | 109,576                                | 23,106                       | 21.0                             | 3,948                 | 115,388                                 |
| Trailer parks and camps.....   | 6,916                          | 51,808                                  | 48,130                                 | 9,867                        | 20.5                             | 5,012                 | 74,247                                  | 73,955                                 | 14,036                       | 18.9                             | 2,578                 | 64,742                                  |
| Other lodging places.....  | 7,254                          | 96,725                                  | 83,807                                 | 10,408                       | 12.4                             | 2,100                 | 62,144                                  | 61,132                                 | 5,593                        | 9.1                              | 1,299                 | 51,146                                  |
| Personal services.....   | 29,460                         | 729,257                                 | 588,493                                | 41,953                       | 7.1                              | 24,076                | 845,818                                 | 696,998                                | 69,143                       | 9.9                              | 8,930                 | 456,472                                 |
| Coin-operated laundries and dry cleaning.....                            | 6,575                          | 71,810                                  | 59,107                                 | 10,241                       | 17.3                             | 7,692                 | 140,355                                 | 119,289                                | 22,584                       | 18.9                             | 3,168                 | 75,986                                  |
| Other laundries and dry cleaning plants.....                             | 6,126                          | 188,422                                 | 148,875                                | 8,910                        | 5.9                              | 6,739                 | 286,157                                 | 243,985                                | 19,251                       | 7.8                              | 2,566                 | 156,456                                 |
| Beauty and barber shops.....   | 9,074                          | 290,663                                 | 243,549                                | 12,455                       | 5.1                              | 2,928                 | 123,130                                 | 102,434                                | 5,978                        | 5.8                              | (*)                   | (*)                                     |
| Other personal services.....   | 7,685                          | 178,362                                 | 136,962                                | 10,347                       | 7.5                              | 7,437                 | 296,176                                 | 231,290                                | 21,330                       | 9.2                              | 2,820                 | 181,842                                 |
| Business services.....   | 17,914                         | 612,532                                 | 484,849                                | 25,414                       | 5.2                              | 5,965                 | 330,449                                 | 269,522                                | 15,979                       | 5.9                              | 1,425                 | 91,299                                  |
| Automobile parking, repair, and services.....                            | 19,976                         | 713,692                                 | 610,403                                | 27,474                       | 4.5                              | 8,420                 | 472,353                                 | 416,991                                | 23,029                       | 5.5                              | 2,894                 | 195,469                                 |
| Automobile repair shops.....   | 17,009                         | 675,751                                 | 579,334                                | 23,221                       | 4.0                              | 5,735                 | 428,588                                 | 380,320                                | 15,168                       | 3.9                              | 980                   | 125,571                                 |
| Automobile parking and other services.....                               | 2,967                          | 37,941                                  | 31,069                                 | 4,253                        | 13.6                             | 2,685                 | 43,765                                  | 36,671                                 | 7,861                        | 21.4                             | 1,914                 | 69,898                                  |
| Repair services, except automobile.....                                  | 12,373                         | 327,154                                 | 265,767                                | 16,580                       | 6.2                              | 4,296                 | 240,923                                 | 203,380                                | 11,654                       | 5.7                              | (*)                   | (*)                                     |
| Amusement and recreation services, including motion pictures.....        | 15,039                         | 244,104                                 | 212,960                                | 20,090                       | 9.4                              | 8,879                 | 243,305                                 | 223,094                                | 23,811                       | 10.6                             | 2,106                 | 104,086                                 |
| Medical and health services.....   | 77,184                         | 3,750,498                               | 1,576,569                              | 110,335                      | 6.9                              | 45,675                | 3,012,401                               | 1,456,358                              | 122,882                      | 8.4                              | 8,293                 | 707,301                                 |
| Offices of physicians and surgeons.....                                  | 43,324                         | 2,361,805                               | 863,245                                | 61,678                       | 7.1                              | 24,234                | 1,778,594                               | 745,723                                | 65,206                       | 8.7                              | 4,423                 | 412,690                                 |
| Other medical and health services.....                                   | 33,860                         | 1,388,693                               | 713,324                                | 48,657                       | 6.8                              | 21,441                | 1,233,807                               | 710,625                                | 57,676                       | 8.1                              | 3,870                 | 294,611                                 |
| Other services.....  | 36,462                         | 1,258,626                               | 737,758                                | 49,682                       | 6.7                              | 11,889                | 726,987                                 | 478,046                                | 31,183                       | 6.5                              | 2,140                 | 222,212                                 |

Footnote at end of table.



## Business Returns/1968 • Proprietorships

Table 2.7—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

| Selected Industry  | Size of depreciation—Continued             |                                  |                                  |                        |   |  |                                  |                                  |                      |   |  |                                  |                                  |
|--|--|----------------------------------|----------------------------------|------------------------|---|--|----------------------------------|----------------------------------|----------------------|---|--|----------------------------------|----------------------------------|
|  | \$4,000 under \$6,000—Continued            |                                  |                                  | \$6,000 under \$10,000 |   |  |                                  |                                  | \$10,000 or more     |   |  |                                  |                                  |
|  | Total deductions<br>(Thousands of dollars) | Depreciation                     |                                  | Number of businesses   | Business receipts<br>(Thousands of dollars) | Total deductions<br>(Thousands of dollars) | Depreciation                     |                                  | Number of businesses | Business receipts<br>(Thousands of dollars) | Total deductions<br>(Thousands of dollars) | Depreciation                     |                                  |
|  |  | Amount<br>(Thousands of dollars) | As a percent of total deductions |                        |   |  | Amount<br>(Thousands of dollars) | As a percent of total deductions |                      |   |  | Amount<br>(Thousands of dollars) | As a percent of total deductions |
|  | (24)                                       | (25)                             | (26)                             | (27)                   | (28)  | (29)                                       | (30)                             | (31)                             | (32)                 | (33)  | (34)                                       | (35)                             | (36)                             |
| All industries.....  | 14,915,204                                 | 1,128,767                        | 7.5                              | 142,306                | 14,555,034                                  | 13,433,861                                 | 1,071,348                        | 7.9                              | 82,185               | 17,351,803                                  | 16,910,353                                 | 1,555,290                        | 9.1                              |
| Agriculture, forestry, and fisheries..                                   | 4,268,122                                  | 648,857                          | 15.2                             | 78,422                 | 4,308,592                                   | 3,913,928                                  | 589,712                          | 15.0                             | 38,048               | 5,439,540                                   | 5,411,515                                  | 621,631                          | 11.4                             |
| Farms.....   | 4,095,992                                  | 633,624                          | 15.4                             | 75,996                 | 4,047,071                                   | 3,671,110                                  | 570,832                          | 15.5                             | 36,488               | 5,147,192                                   | 5,151,037                                  | 595,322                          | 11.5                             |
| Field crop farms.....  | 1,283,779                                  | 267,933                          | 20.8                             | 33,004                 | 1,429,573                                   | 1,228,979                                  | 250,618                          | 20.3                             | 14,556               | 1,474,423                                   | 1,368,765                                  | 221,360                          | 16.1                             |
| Fruit, tree nut, and vegetable farms.....                                | 157,234                                    | 17,270                           | 10.9                             | 3,287                  | 239,109                                     | 208,274                                    | 24,837                           | 11.9                             | 2,816                | 522,776                                     | 512,372                                    | 48,904                           | 9.5                              |
| Livestock farms.....   | 2,562,442                                  | 334,735                          | 13.0                             | 37,988                 | 2,281,830                                   | 2,133,673                                  | 282,942                          | 13.2                             | 17,108               | 2,950,680                                   | 3,053,999                                  | 288,702                          | 9.4                              |
| Other farms.....   | 92,537                                     | 13,686                           | 14.7                             | 1,717                  | 96,559                                      | 101,030                                    | 12,435                           | 12.3                             | 2,008                | 199,313                                     | 215,901                                    | 36,356                           | 16.8                             |
| Other agriculture, forestry, and fisheries.....                          | 172,130                                    | 15,233                           | 8.8                              | 2,420                  | 261,521                                     | 241,872                                    | 11,380                           | 7.8                              | 1,560                | 262,354                                     | 260,478                                    | 26,309                           | 10.1                             |
| Mining.....  | 61,626                                     | 7,341                            | 12.7                             | 1,222                  | 106,487                                     | 113,129                                    | 10,041                           | 8.8                              | 3,030                | 694,925                                     | 753,084                                    | 78,385                           | 10.4                             |
| Contract construction.....   | 1,566,685                                  | 48,159                           | 4.1                              | 2,591                  | 1,183,294                                   | 1,097,332                                  | 65,435                           | 5.9                              | 5,446                | 1,589,179                                   | 1,498,698                                  | 125,383                          | 8.3                              |
| General contractors.....   | 422,504                                    | 13,063                           | 3.0                              | 3,071                  | 529,802                                     | 494,598                                    | 24,217                           | 4.8                              | 2,228                | 894,031                                     | 857,997                                    | 62,478                           | 7.2                              |
| Building construction.....   | 385,264                                    | 8,400                            | 2.1                              | 1,664                  | 355,264                                     | 340,154                                    | 12,423                           | 3.6                              | 569                  | 413,143                                     | 402,771                                    | 18,515                           | 4.5                              |
| Other general contractors.....   | 37,240                                     | 4,663                            | 12.5                             | 1,407                  | 174,538                                     | 154,444                                    | 11,794                           | 7.6                              | 1,659                | 480,888                                     | 455,226                                    | 43,963                           | 9.6                              |
| Special trade contractors.....   | 722,632                                    | 34,739                           | 4.8                              | 5,329                  | 606,750                                     | 560,624                                    | 39,789                           | 7.0                              | 2,916                | 639,232                                     | 589,250                                    | 57,872                           | 9.8                              |
| Manufacturing.....   | 661,160                                    | 33,628                           | 5.0                              | 5,392                  | 837,659                                     | 779,430                                    | 41,205                           | 5.2                              | 4,742                | 1,440,803                                   | 1,414,000                                  | 88,284                           | 6.2                              |
| Lumber and wood products, except furniture.....                          | 178,705                                    | 13,034                           | 7.2                              | 1,298                  | 150,621                                     | 148,501                                    | 14,999                           | 10.1                             | 2,321                | 558,562                                     | 525,267                                    | 46,267                           | 8.8                              |
| Printing, publishing, and allied industries.....                         | 75,594                                     | 4,546                            | 5.7                              | 741                    | 97,534                                      | 87,501                                     | 5,413                            | 6.1                              | 430                  | 98,703                                      | 92,010                                     | 6,036                            | 6.5                              |
| Machinery, except electric.....  | 62,821                                     | 4,506                            | 7.1                              | 1,068                  | 123,015                                     | 106,536                                    | 7,667                            | 7.1                              | 491                  | 164,051                                     | 150,180                                    | 8,336                            | 5.5                              |
| Other manufacturing.....   | 341,040                                    | 11,542                           | 3.3                              | 1,725                  | 460,489                                     | 436,892                                    | 13,126                           | 3.0                              | 1,500                | 678,487                                     | 646,543                                    | 27,645                           | 4.2                              |
| Transportation, communication, electric, gas, and sanitary services..... | 546,428                                    | 77,030                           | 14.0                             | 13,142                 | 795,721                                     | 719,425                                    | 99,319                           | 13.8                             | 9,444                | 1,578,634                                   | 1,460,816                                  | 199,290                          | 13.4                             |
| Trucking and warehousing.....  | 465,282                                    | 68,337                           | 14.0                             | 10,137                 | 615,023                                     | 557,163                                    | 75,929                           | 13.0                             | 8,315                | 1,383,128                                   | 1,307,965                                  | 170,484                          | 13.0                             |
| Other transportation.....  | 68,130                                     | 5,991                            | 8.7                              | 1,837                  | 98,179                                      | 94,032                                     | 15,028                           | 15.9                             | 774                  | 137,566                                     | 128,562                                    | 22,427                           | 17.4                             |
| Communication, electric, gas, and sanitary services.....                 | (*)  | (*)                              | (*)                              | 1,168                  | 82,519                                      | 68,230                                     | 8,362                            | 12.2                             | 355                  | 57,940                                      | 50,289                                     | 6,379                            | 12.6                             |
| Wholesale and retail trade.....  | 6,459,879                                  | 136,951                          | 2.1                              | 1,864                  | 5,701,604                                   | 5,465,728                                  | 118,443                          | 2.1                              | 6,887                | 4,524,835                                   | 4,400,007                                  | 115,589                          | 2.6                              |
| Wholesale trade.....   | 1,566,584                                  | 24,634                           | 1.5                              | 4,220                  | 1,925,406                                   | 1,850,069                                  | 31,815                           | 1.7                              | 1,995                | 1,845,340                                   | 1,799,496                                  | 34,498                           | 1.9                              |
| Groceries and related products.....                                      | 450,903                                    | 5,676                            | 1.2                              | (*)                    | (*)   | (*)  | (*)                              | (*)                              | 292                  | 361,834                                     | 354,105                                    | 4,851                            | 1.3                              |
| Other wholesale trade.....   | 1,115,681                                  | 18,958                           | 1.6                              | 3,541                  | 1,435,778                                   | 1,381,725                                  | 26,758                           | 1.9                              | 1,703                | 1,483,506                                   | 1,445,391                                  | 29,647                           | 2.0                              |
| Retail trade.....  | 4,843,370                                  | 111,692                          | 2.3                              | 11,394                 | 3,811,333                                   | 3,518,418                                  | 84,867                           | 2.4                              | 4,782                | 2,615,102                                   | 2,537,308                                  | 79,060                           | 3.1                              |
| Building materials, hardware, and farm equipment.....                    | 392,046                                    | 5,312                            | 1.3                              | 421                    | 328,394                                     | 317,334                                    | 6,934                            | 2.1                              | 329                  | 143,966                                     | 141,786                                    | 5,049                            | 3.5                              |
| General merchandise stores.....  | 206,997                                    | 8,006                            | 3.8                              | 763                    | 138,875                                     | 129,951                                    | 5,720                            | 4.4                              | 1,091                | 200,369                                     | 188,394                                    | 20,345                           | 10.7                             |
| Food stores.....   | 1,295,963                                  | 20,144                           | 1.5                              | 1,898                  | 1,087,469                                   | 1,060,302                                  | 13,796                           | 1.3                              | 735                  | 842,219                                     | 825,938                                    | 11,376                           | 1.3                              |
| Grocery stores.....  | 1,163,182                                  | 15,520                           | 1.3                              | 1,595                  | 995,056                                     | 971,271                                    | 11,686                           | 1.2                              | 616                  | 791,317                                     | 776,190                                    | 9,384                            | 1.2                              |
| Other food stores.....   | 132,781                                    | 4,624                            | 3.4                              | (*)                    | (*)   | (*)  | (*)                              | (*)                              | 119                  | 50,902                                      | 49,748                                     | 1,992                            | 4.0                              |
| Automotive dealers.....  | 1,163,534                                  | 16,519                           | 1.4                              | 1,034                  | 621,516                                     | 603,815                                    | 7,802                            | 1.2                              | 557                  | 576,009                                     | 563,047                                    | 10,805                           | 1.9                              |
| Furniture, home furnishings, and equipment stores.....                   | 320,605                                    | 6,188                            | 1.9                              | (*)                    | (*)   | (*)  | (*)                              | (*)                              | 245                  | 105,771                                     | 100,317                                    | 3,703                            | 3.6                              |
| Eating places.....   | 622,895                                    | 29,903                           | 4.8                              | 3,120                  | 576,757                                     | 528,980                                    | 23,335                           | 4.4                              | 808                  | 261,560                                     | 249,659                                    | 12,815                           | 5.1                              |
| Drinking places.....   | 134,233                                    | 6,666                            | 4.9                              | 685                    | 77,786                                      | 75,423                                     | 4,871                            | 6.4                              | 118                  | 15,749                                      | 17,729                                     | 1,792                            | 10.1                             |
| Drug and proprietary stores.....   | 187,956                                    | 5,179                            | 2.7                              | 234                    | 79,038                                      | 73,200                                     | 1,676                            | 2.2                              | (*)                  | (*)   | (*)  | (*)                              | (*)                              |
| Other retail trade.....  | 519,141                                    | 13,775                           | 2.6                              | 2,160                  | 591,562                                     | 560,721                                    | 16,486                           | 2.9                              | 747                  | 440,820                                     | 422,097                                    | 12,477                           | 2.9                              |
| Wholesale and retail trade not allocable.....                            | (*)  | (*)                              | (*)                              | 250                    | 94,865                                      | 91,241                                     | 1,761                            | 1.9                              | 110                  | 64,393                                      | 63,203                                     | 2,031                            | 3.2                              |
| Finance, insurance, and real estate....                                  | 185,400                                    | 11,326                           | 6.1                              | 1,619                  | 141,272                                     | 131,851                                    | 12,322                           | 9.3                              | 2,331                | 384,953                                     | 393,838                                    | 77,016                           | 19.5                             |
| Finance.....   | (*)  | (*)                              | (*)                              | 196                    | 7,917                                       | 6,275                                      | 1,386                            | 22.0                             | 28                   | 5,161                                       | 6,361                                      | 553                              | 8.6                              |
| Insurance agents, brokers, and service.....                              | (*)  | (*)                              | (*)                              | 209                    | 37,188                                      | 35,076                                     | 1,515                            | 4.3                              | 82                   | 7,569                                       | 6,079                                      | 1,309                            | 21.5                             |
| Real estate.....   | 131,661                                    | 9,154                            | 6.9                              | 1,214                  | 96,167                                      | 90,500                                     | 9,421                            | 10.4                             | 2,221                | 372,223                                     | 381,398                                    | 75,154                           | 19.7                             |
| Operators, except developers, and lessors of buildings.....              | (*)  | (*)                              | (*)                              | 685                    | 24,352                                      | 24,766                                     | 5,479                            | 22.1                             | 1,591                | 245,344                                     | 253,508                                    | 58,601                           | 23.1                             |
| Agents, brokers, and managers.....                                       | 52,069                                     | 4,531                            | 7.7                              | 361                    | 28,361                                      | 23,390                                     | 2,658                            | 11.3                             | 219                  | 45,220                                      | 43,164                                     | 6,748                            | 15.6                             |
| Services.....  | 1,566,894                                  | 164,967                          | 10.5                             | 18,106                 | 1,477,778                                   | 1,209,967                                  | 134,681                          | 11.1                             | 12,200               | 1,670,801                                   | 1,551,252                                  | 249,694                          | 16.0                             |
| Hotels, rooming houses, camps, and other lodging places.....             | 202,850                                    | 38,168                           | 18.8                             | 5,669                  | 244,560                                     | 225,184                                    | 41,906                           | 18.6                             | 4,080                | 458,635                                     | 432,554                                    | 78,525                           | 18.1                             |
| Tourist courts and motels.....   | 97,220                                     | 19,224                           | 19.7                             | 3,768                  | 164,099                                     | 147,587                                    | 28,349                           | 19.2                             | 2,714                | 304,892                                     | 282,678                                    | 51,715                           | 18.2                             |
| Trailer parks and camps.....   | 60,395                                     | 12,532                           | 20.7                             | 1,643                  | 53,015                                      | 51,796                                     | 11,670                           | 22.5                             | 1,105                | 77,462                                      | 70,822                                     | 15,820                           | 22.3                             |
| Other lodging places.....  | 45,229                                     | 6,412                            | 14.1                             | 258                    | 27,446                                      | 25,801                                     | 1,887                            | 7.3                              | 261                  | 76,281                                      | 79,054                                     | 10,990                           | 13.9                             |
| Personal services.....   | 380,049                                    | 44,054                           | 11.5                             | 4,649                  | 357,699                                     | 301,136                                    | 34,582                           | 11.4                             | 2,090                | 323,341                                     | 287,251                                    | 31,620                           | 11.0                             |
| Coin-operated laundries and dry cleaning.....                            | 62,487                                     | 14,844                           | 23.7                             | 988                    | 35,030                                      | 29,544                                     | 7,082                            | 23.9                             | 542                  | 50,241                                      | 42,443                                     | 9,878                            | 23.2                             |
| Other laundries and dry cleaning plants.....                             | 133,775                                    | 13,144                           | 9.8                              | 1,371                  | 115,026                                     | 100,394                                    | 10,335                           | 10.2                             | 878                  | 147,094                                     | 139,611                                    | 11,382                           | 8.1                              |
| Beauty and barber shops.....   | (*)  | (*)                              | (*)                              | 367                    | 42,856                                      | 40,373                                     | 2,688                            | 6.6                              | 111                  | 17,424                                      | 16,179                                     | 1,485                            | 9.1                              |
| Other personal services.....   | 146,211                                    | 14,341                           | 9.8                              | 1,423                  | 164,787                                     | 130,325                                    | 14,477                           | 11.0                             | 559                  | 108,582                                     | 89,018                                     | 8,875                            | 9.9                              |
| Business services.....   | 7,282                                      | 6,441                            | 8.2                              | 1,075                  | 102,488                                     | 89,842                                     | 8,204                            | 9.1                              | 1,481                | 142,843                                     | 138,043                                    | 42,090                           | 30.4                             |
| Automobile parking, repair, and services.....                            | 178,447                                    | 14,301                           | 7.9                              | 1,059                  | 110,429                                     | 100,332                                    | 8,114                            | 8.0                              | 1,055                | 121,676                                     | 116,265                                    | 21,022                           | 18.0                             |
| Automobile repair shops.....   | 113,987                                    | 4,636                            | 4.0                              | 381                    | 80,217                                      | 72,383                                     | 2,765                            | 3.8                              | 161                  | 31,886                                      | 28,360                                     | 2,575                            | 9.0                              |
| Automobile parking and other services.....                               | 64,000                                     | 9,665                            | 14.8                             | 678                    | 30,212                                      | 27,949                                     | 5,349                            | 19.1                             | 894                  | 89,790                                      | 87,905                                     | 18,447                           | 20.9                             |
| Repair services, except automobile.....                                  | (*)  | (*)                              | (*)                              | 425                    | 47,461                                      | 44,176                                     | 3,045                            | 6.8                              | 244                  | 25,137                                      | 22,520                                     | 3,906                            | 17.3                             |
| Amusement and recreation services, including motion pictures.....        | 41,337                                     | 4,814                            | 10.7                             | 1,697                  | 116,157                                     | 110,271                                    | 13,381                           | 12.1                             | 1,830                | 241,414                                     | 266,893                                    | 47,079                           | 17.6                             |
| Medical and health services.....   | 398,077                                    | 39,281                           | 9.8                              | 2,733                  | 374,364                                     | 240,743                                    | 19,753                           | 8.2                              | 1,162                | 286,712                                     | 232,380                                    | 20,813                           | 8.9                              |
| Offices of physicians and surgeons.....                                  | 198,709                                    | 20,908                           | 10.5                             | 1,258                  | 189,191                                     | 102,004                                    | 9,101                            | 8.9                              | 483                  | 95,820                                      | 60,600                                     | 8,380                            | 13.8                             |
| Other medical and health services.....                                   | 199,968                                    | 18,373                           | 9.1                              | 1,475                  | 185,173                                     | 138,739                                    | 10,652                           | 7.6                              | 679                  | 190,892                                     | 171,780                                    | 12,433                           | 7.2                              |
| Other services.....  | 167,258                                    | 10,055                           | 6.0                              | 799                    | 123,820                                     | 98,283                                     | 5,696                            | 5.7                              | 258                  | 71,043                                      | 55,346                                     | 4,639                            | 8.3                              |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: The industries "Contractors not allocable," "Other real estate," and "Nature of business not allocable" were omitted from table because of high sampling variability.

However, the data are included in the appropriate totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

## PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

| Selected industry  | Size of business receipts |                       |                       |                                    |                              |                               |                       |                       |                       |                                    |                              |                               |
|--|---------------------------|-----------------------|-----------------------|------------------------------------|------------------------------|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|------------------------------|-------------------------------|
|  | Total                     |                       |                       |                                    |                              |                               | Under \$10,000        |                       |                       |                                    |                              |                               |
|  | Number                    | Business receipts     | Deprecia-<br>tion     | Cost of<br>depreciable<br>property | Net profit<br>(less<br>loss) | Inventory,<br>end-of-<br>year | Number                | Business<br>receipts  | Deprecia-<br>tion     | Cost of<br>depreciable<br>property | Net profit<br>(less<br>loss) | Inventory,<br>end-of-<br>year |
|  | (Thousand<br>dollars)     | (Thousand<br>dollars) | (Thousand<br>dollars) | (Thousand<br>dollars)              | (Thousand<br>dollars)        | (Thousand<br>dollars)         | (Thousand<br>dollars) | (Thousand<br>dollars) | (Thousand<br>dollars) | (Thousand<br>dollars)              | (Thousand<br>dollars)        | (Thousand<br>dollars)         |
|  | (1)                       | (2)                   | (3)                   | (4)                                | (5)                          | (6)                           | (7)                   | (8)                   | (9)                   | (10)                               | (11)                         | (12)                          |
| All industries.....  | 6,180,742                 | 193,885,631           | 8,708,065             | 86,769,815                         | 26,396,370                   | 10,537,831                    | 3,077,455             | 10,905,718            | 1,784,701             | 18,741,540                         | 770,956                      | 427,182                       |
| Agriculture, forestry, and fisheries.....                                | 2,446,929                 | 34,056,567            | 4,090,224             | 41,776,383                         | 3,095,285                    | 962,290                       | 1,571,558             | 5,128,224             | 1,105,718             | 11,867,484                         | 1,477,945                    | 114,211                       |
| Farms.....   | 2,332,751                 | 31,979,412            | 3,947,259             | 40,567,174                         | 2,739,691                    | 932,013                       | 1,496,382             | 4,909,233             | 1,065,444             | 11,566,421                         | 1,510,700                    | 112,526                       |
| Field crop farms.....  | 865,261                   | 10,121,109            | 1,526,771             | 14,780,052                         | 1,484,135                    | 121,295                       | 561,608               | 1,937,357             | 397,770               | 4,407,516                          | 40,740                       | 13,638                        |
| Fruit, tree nut, and vegetable farms.....                                | 108,959                   | 1,810,601             | 180,163               | 2,053,058                          | 127,792                      | 15,047                        | 74,401                | 205,311               | 49,299                | 582,425                            | 146,316                      | 143                           |
| Livestock farms.....   | 1,196,652                 | 19,156,305            | 2,078,761             | 21,992,956                         | 1,253,543                    | 747,270                       | 715,331               | 2,580,753             | 527,020               | 5,531,164                          | 1,326,573                    | 83,109                        |
| Animal specialty farms.....  | 43,147                    | 197,114               | 48,160                | 470,289                            | 91,150                       | 8,031                         | 38,658                | 50,408                | 24,225                | 234,673                            | 71,519                       | 5,987                         |
| Other farms.....   | 118,732                   | 694,283               | 113,404               | 1,270,819                          | 134,629                      | 40,370                        | 106,384               | 135,404               | 67,130                | 810,643                            | 110,032                      | 9,649                         |
| Agricultural services and hunting and trapping.....                      | 84,756                    | 1,806,884             | 108,230               | 928,861                            | 321,394                      | 29,565                        | 52,377                | 165,811               | 27,063                | 193,410                            | 32,500                       | 1,629                         |
| Miscellaneous agricultural services.....                                 | 14,572                    | 421,073               | 32,741                | 263,490                            | 33,557                       | 10,200                        | 8,927                 | 27,259                | 6,109                 | 41,715                             | 5,522                        | -                             |
| Offices of veterinarians and animal hospitals.....                       | 12,764                    | 461,905               | 22,056                | 264,209                            | 169,470                      | 3,931                         | 2,178                 | 6,207                 | 990                   | 8,075                              | 1,205                        | 1                             |
| Other animal husbandry services.....                                     | 18,407                    | 416,872               | 20,306                | 189,313                            | 1,685                        | 9,009                         | 13,232                | 26,911                | 8,333                 | 74,205                             | 19,423                       | 1,163                         |
| Horticultural services.....  | 38,218                    | 504,854               | 31,707                | 200,955                            | 121,994                      | 6,382                         | 27,281                | 103,957               | 10,711                | 65,554                             | 46,134                       | 426                           |
| Forestry and fisheries.....  | 29,422                    | 270,271               | 34,735                | 280,348                            | 34,200                       | 712                           | 22,799                | 53,180                | 13,211                | 107,653                            | 255                          | 56                            |
| Mining.....  | 31,803                    | 1,097,168             | 113,805               | 1,122,901                          | 168,580                      | 4,912                         | 19,447                | 49,852                | 12,805                | 113,463                            | 139,193                      | 102                           |
| Crude petroleum and natural gas.....                                     | 26,587                    | 878,627               | 86,344                | 888,148                            | 173,386                      | 2,145                         | 16,696                | 45,398                | 10,745                | 100,344                            | 130,995                      | -                             |
| Quarrying and mining, not elsewhere classified.....                      | 5,216                     | 218,541               | 27,461                | 234,753                            | 4,806                        | 2,767                         | 2,751                 | 4,454                 | 2,060                 | 13,119                             | 18,198                       | 102                           |
| Contract construction.....   | 404,369                   | 16,745,246            | 532,622               | 3,826,955                          | 1,270,130                    | 471,274                       | 162,209               | 694,495               | 71,158                | 521,891                            | 261,646                      | 18,347                        |
| General contractors.....   | 89,471                    | 7,148,806             | 182,124               | 1,303,416                          | 606,387                      | 267,834                       | 20,296                | 97,974                | 14,193                | 88,260                             | 21,986                       | 11,538                        |
| Building construction.....   | 74,754                    | 6,151,214             | 105,555               | 800,558                            | 515,489                      | 260,405                       | 15,625                | 77,178                | 9,341                 | 58,275                             | 21,184                       | 11,371                        |
| Other general contractors.....   | 14,717                    | 997,592               | 76,569                | 502,858                            | 90,898                       | 7,429                         | 4,671                 | 20,796                | 4,852                 | 29,985                             | 802                          | 167                           |
| Special trade contractors.....   | 402,506                   | 9,228,478             | 335,590               | 2,408,067                          | 1,606,791                    | 194,188                       | 135,987               | 578,181               | 53,232                | 396,907                            | 235,799                      | 6,809                         |
| Plumbing, heating, and air conditioning.....                             | 41,337                    | 2,105,956             | 51,767                | 411,982                            | 304,252                      | 92,492                        | 10,223                | 44,111                | 4,789                 | 35,955                             | 10,035                       | 1,139                         |
| Painting, paperhanging, and decorating.....                              | 48,131                    | 879,940               | 25,809                | 192,871                            | 219,913                      | 4,113                         | 26,920                | 117,808               | 8,284                 | 68,001                             | 56,919                       | 107                           |
| Electrical work.....   | 25,498                    | 1,069,769             | 20,079                | 167,050                            | 174,549                      | 41,865                        | 8,533                 | 31,783                | 2,181                 | 17,208                             | 8,026                        | 2,364                         |
| Masonry, stonework, and plastering.....                                  | 27,458                    | 1,148,769             | 25,560                | 171,065                            | 182,774                      | 10,494                        | 7,885                 | 40,662                | 3,294                 | 22,363                             | 19,138                       | 1,390                         |
| Carpentering and flooring.....   | 78,325                    | 1,180,402             | 35,307                | 233,463                            | 295,209                      | 10,324                        | 51,669                | 194,497               | 15,225                | 106,596                            | 105,049                      | 710                           |
| Roofing and sheet metal work.....  | 16,854                    | 650,559               | 15,742                | 123,066                            | 106,019                      | 13,980                        | 5,448                 | 35,639                | 2,229                 | 18,602                             | 15,381                       | 655                           |
| Concrete work.....   | 7,288                     | 430,695               | 13,046                | 86,581                             | 51,557                       | 844                           | 1,587                 | 6,240                 | 448                   | 2,971                              | 1,936                        | -                             |
| Miscellaneous special trade contractors.....                             | 57,615                    | 1,762,388             | 148,280               | 1,021,989                          | 272,518                      | 20,076                        | 23,722                | 107,441               | 16,782                | 125,211                            | 19,315                       | 444                           |
| Contractors not allocable.....   | 12,392                    | 367,962               | 14,908                | 115,472                            | 56,952                       | 9,252                         | 5,926                 | 18,340                | 3,733                 | 36,724                             | 3,861                        | -                             |
| Manufacturing.....   | 132,597                   | 6,253,992             | 274,176               | 3,375,521                          | 708,662                      | 312,162                       | 53,240                | 187,254               | 24,858                | 236,604                            | 18,259                       | 10,610                        |
| Food and kindred products.....   | 7,412                     | 915,064               | 21,288                | 227,280                            | 38,280                       | 42,696                        | 5,273                 | 9,480                 | 1,556                 | 21,890                             | 1,140                        | 251                           |
| Textile mill products.....   | 537                       | 58,989                | 1,182                 | 11,483                             | 9,474                        | 2,208                         | (*)                   | (-)                   | (-)                   | (-)                                | (*)                          | (-)                           |
| Lumber and wood products, except furniture.....                          | 35,633                    | 1,414,845             | 102,903               | 655,405                            | 124,519                      | 53,834                        | 15,054                | 55,160                | 8,362                 | 48,924                             | 5,388                        | 1,244                         |
| Furniture and fixtures.....  | 6,493                     | 259,100               | 7,415                 | 71,812                             | 29,422                       | 14,617                        | 3,705                 | 1,893                 | 1,182                 | 10,956                             | 1,108                        | 910                           |
| Printing, publishing, and allied industries.....                         | 23,939                    | 739,206               | 36,781                | 388,637                            | 121,194                      | 23,168                        | 9,500                 | 33,770                | 4,110                 | 52,244                             | 3,681                        | 886                           |
| Leather and leather products.....  | 563                       | 47,986                | 782                   | 9,221                              | 7,434                        | 2,392                         | (*)                   | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           |
| Stone, clay, and glass products.....                                     | 7,425                     | 337,083               | 21,380                | 410,113                            | 37,664                       | 18,154                        | 3,372                 | 8,227                 | 1,168                 | 26,317                             | 141                          | 1,281                         |
| Fabricated metal products.....   | 7,011                     | 330,640               | 11,580                | 116,632                            | 49,593                       | 19,245                        | 2,830                 | 5,410                 | 853                   | 6,684                              | 1,083                        | 1,273                         |
| Machinery, except electric.....  | 15,931                    | 741,589               | 37,489                | 356,172                            | 130,808                      | 32,114                        | 4,482                 | 16,106                | 3,222                 | 31,770                             | 2,339                        | 352                           |
| Other manufacturing.....   | 27,653                    | 1,409,490             | 33,376                | 328,766                            | 160,374                      | 103,734                       | 12,725                | 50,517                | 4,353                 | 36,915                             | 3,165                        | 4,402                         |
| Transportation, communication, electric, gas, and sanitary services..... | 211,111                   | 5,522,801             | 581,885               | 3,834,029                          | 766,854                      | 21,562                        | 94,938                | 449,181               | 86,669                | 544,018                            | 82,289                       | 3,213                         |
| Local transportation.....  | 33,874                    | 387,492               | 44,281                | 300,781                            | 95,629                       | 579                           | 26,217                | 128,263               | 18,825                | 115,752                            | 45,089                       | -                             |
| Taxicabs.....  | 17,360                    | 157,099               | 14,946                | 64,135                             | 46,205                       | 39                            | 13,263                | 67,428                | 7,954                 | 33,583                             | 24,796                       | -                             |
| Other.....   | 16,514                    | 230,393               | 29,335                | 236,646                            | 49,424                       | 540                           | 12,954                | 60,835                | 10,871                | 82,169                             | 20,293                       | -                             |
| Trucking and warehousing.....  | 152,123                   | 4,382,388             | 468,819               | 2,962,004                          | 561,524                      | 9,294                         | 57,087                | 266,633               | 49,528                | 286,048                            | 45,111                       | 95                            |
| Trucking, local and long distance....                                    | 149,239                   | 4,107,050             | 463,585               | 2,886,125                          | 545,131                      | 6,047                         | 56,646                | 266,018               | 49,286                | 279,996                            | 45,270                       | 95                            |
| Public warehousing and motor freight terminals.....                      | 2,884                     | 175,338               | 5,234                 | 73,879                             | 16,393                       | 3,247                         | 623                   | 615                   | 242                   | 6,052                              | 1199                         | -                             |
| Water and air transportation.....  | 9,775                     | 229,131               | 35,086                | 331,457                            | 14,934                       | 10,561                        | 5,638                 | 23,348                | 13,393                | 111,899                            | 15,417                       | 3,118                         |
| Transportation services.....   | 3,742                     | 327,099               | 4,595                 | 36,170                             | 25,919                       | 574                           | 782                   | 2,431                 | 165                   | 3,039                              | 1,061                        | -                             |
| Communication, electric, gas, and sanitary services.....                 | 11,593                    | 296,302               | 29,102                | 203,600                            | 68,818                       | 548                           | 5,212                 | 28,505                | 4,757                 | 27,274                             | 8,568                        | -                             |
| Wholesale and retail trade.....  | 1,217,514                 | 93,024,281            | 1,310,779             | 13,761,661                         | 6,536,434                    | 8,246,503                     | 251,749               | 1,094,574             | 88,208                | 932,752                            | 35,087                       | 221,606                       |
| Wholesale trade.....   | 161,765                   | 17,321,387            | 224,175               | 1,815,132                          | 1,374,738                    | 987,107                       | 36,546                | 170,126               | 16,697                | 121,826                            | 21,316                       | 13,972                        |
| Motor vehicles and automotive equipment.....                             | 8,633                     | 844,877               | 10,464                | 99,970                             | 70,335                       | 126,163                       | (*)                   | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           |
| Piece goods, notions, and apparel.....                                   | 6,679                     | 334,289               | 4,309                 | 26,329                             | 63,955                       | 29,182                        | 3,052                 | 14,881                | 1,036                 | 5,468                              | 5,177                        | 988                           |
| Groceries and related products.....                                      | 28,434                    | 4,225,201             | 39,948                | 333,994                            | 198,147                      | 89,944                        | 3,313                 | 13,742                | 1,418                 | 11,165                             | 1,344                        | 90                            |
| Farm products—raw materials.....   | 10,743                    | 3,045,900             | 23,163                | 199,861                            | 48,903                       | 135,477                       | 2,819                 | 13,528                | 1,900                 | 12,385                             | 1,361                        | 142                           |
| Electrical goods.....  | 3,525                     | 325,583               | 4,128                 | 35,467                             | 41,879                       | 49,103                        | (*)                   | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           |
| Hardware, and plumbing and heating equipment and supplies.....           | 3,004                     | 308,576               | 4,481                 | 34,034                             | 41,636                       | 32,801                        | (*)                   | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           |
| Machinery, equipment, and supplies....                                   | 14,828                    | 1,207,099             | 18,798                | 150,689                            | 147,196                      | 115,848                       | 3,535                 | 22,232                | 1,706                 | 14,526                             | 2,315                        | 3,656                         |
| Alcoholic beverages.....   | 2,696                     | 759,410               | 6,586                 | 58,083                             | 37,929                       | 42,470                        | (*)                   | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           |
| Wholesale trade, not elsewhere classified.....                           | 65,572                    | 5,677,338             | 98,105                | 787,183                            | 524,210                      | 349,534                       | 17,938                | 76,955                | 8,394                 | 60,493                             | 4,746                        | 7,965                         |
| Wholesale trade not allocable.....                                       | 17,651                    | 593,114               | 14,193                | 89,522                             | 200,548                      | 16,585                        | 4,095                 | 21,132                | 1,596                 | 12,131                             | 5,874                        | 226                           |

Footnotes at end of table.



## PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Selected industry   | Size of business receipts—Continued |                    |                    |                              |                        |                        |                         |                    |                    |                              |                        |                        |
|---|-------------------------------------|--------------------|--------------------|------------------------------|------------------------|------------------------|-------------------------|--------------------|--------------------|------------------------------|------------------------|------------------------|
|   | \$10,000 under \$25,000             |                    |                    |                              |                        |                        | \$25,000 under \$50,000 |                    |                    |                              |                        |                        |
|   | Number                              | Business receipts  | Depreciation       | Cost of depreciable property | Net profit (less loss) | Inventory, end-of-year | Number                  | Business receipts  | Depreciation       | Cost of depreciable property | Net profit (less loss) | Inventory, end-of-year |
|   | (Thousand dollars)                  | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)           | (Thousand dollars)     | (Thousand dollars)     | (Thousand dollars)      | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)           | (Thousand dollars)     | (Thousand dollars)     |
|   | (13)                                | (14)               | (15)               | (16)                         | (17)                   | (18)                   | (19)                    | (20)               | (21)               | (22)                         | (23)                   | (24)                   |
| All industries.....   | 1,337,125                           | 21,834,231         | 1,980,123          | 19,204,387                   | 5,209,173              | 732,404                | 817,927                 | 29,030,792         | 1,770,330          | 17,341,848                   | 6,416,415              | 1,193,021              |
| Agriculture, forestry, and fisheries.....                           | 540,015                             | 8,774,046          | 1,148,693          | 12,150,008                   | 1,427,038              | 210,075                | 220,777                 | 7,826,937          | 936,609            | 9,337,109                    | 1,186,596              | 190,542                |
| Crop farms.....   | 520,971                             | 8,461,102          | 1,172,125          | 11,950,631                   | 1,399,620              | 212,204                | 214,362                 | 7,413,345          | 905,911            | 9,058,240                    | 1,088,516              | 187,849                |
| Fruit, tree nut, and vegetable farms.....                           | 206,027                             | 3,305,724          | 509,754            | 4,727,918                    | 604,520                | 37,364                 | 71,506                  | 2,442,797          | 344,947            | 3,189,824                    | 468,138                | 25,772                 |
| Livestock farms.....  | 16,113                              | 247,157            | 20,330             | 330,075                      | 21,314                 | 30                     | 10,528                  | 377,020            | 33,528             | 378,586                      | 48,144                 | 8,801                  |
| Animal specialty farms.....   | 295,703                             | 4,760,831          | 14,402             | 6,689,203                    | 708,833                | 15,121                 | 129,041                 | 4,453,195          | 510,904            | 5,336,347                    | 561,297                | 149,178                |
| Other farms.....  | 2,472                               | 36,553             | 6,414              | 72,558                       | 17,000                 | 1,059                  | 1,328                   | 45,055             | 7,199              | 64,520                       | 17,468                 | 142                    |
| Agricultural services and hunting and trapping.....                 | 6,050                               | 102,837            | 13,219             | 130,277                      | 12,623                 | 17,084                 | 2,559                   | 95,278             | 9,333              | 89,503                       | 18,405                 | 4,006                  |
| Miscellaneous agricultural services.....                            | 15,241                              | 253,553            | 1,305              | 1,101,619                    | 73,533                 | 4,397                  | 9,973                   | 352,319            | 25,065             | 239,207                      | 88,875                 | 2,436                  |
| Activities of veterinarians and animal hospitals.....               | 2,054                               | 47,015             | 7,110              | 50,119                       | 7,511                  | 220                    | 1,240                   | 44,488             | 6,005              | 57,790                       | 4,230                  | -                      |
| Other animal husbandry services.....                                | 3,011                               | 68,927             | 3,672              | 30,438                       | 27,112                 | 1,006                  | 4,002                   | 172,625            | 9,181              | 111,538                      | 64,246                 | 2,298                  |
| Agricultural services.....  | 2,901                               | 43,209             | 2,292              | 21,303                       | 10,543                 | 44                     | 1,228                   | 41,017             | 3,249              | 34,672                       | 2,586                  | 82                     |
| Forestry and fisheries.....   | 6,041                               | 94,400             | 5,377              | 52,232                       | 28,858                 | 3,121                  | 2,833                   | 43,888             | 5,807              | 30,992                       | 18,325                 | 56                     |
| Mining.....   | 3,703                               | 54,521             | 7,203              | 54,418                       | 13,225                 | 14                     | 1,842                   | 61,273             | 5,033              | 39,062                       | 9,205                  | 257                    |
| Crude petroleum and natural gas.....                                | 4,000                               | 74,081             | 9,184              | 110,397                      | 17,873                 | -                      | 3,201                   | 118,935            | 13,787             | 119,880                      | 1,815                  | 498                    |
| Mining and quarrying, not elsewhere classified.....                 | 3,703                               | 61,141             | 7,757              | 71,444                       | 17,500                 | -                      | 2,700                   | 98,474             | 10,462             | 99,589                       | 1,717                  | 498                    |
| Contract construction.....  | 34,909                              | 1,002,082          | 89,232             | 611,335                      | 401,808                | 21,093                 | 62,000                  | 2,191,272          | 93,198             | 631,805                      | 442,670                | 34,275                 |
| General contractors.....  | 17,000                              | 306,111            | 20,630             | 129,901                      | 71,287                 | 2,772                  | 10,951                  | 625,820            | 31,618             | 214,660                      | 105,011                | 6,074                  |
| Building construction.....  | 15,212                              | 208,357            | 19,110             | 97,138                       | 63,511                 | 2,772                  | 13,597                  | 503,818            | 17,108             | 121,210                      | 80,176                 | 5,799                  |
| Other general contractor.....                                       | 2,437                               | 38,554             | 4,404              | 32,823                       | 7,776                  | -                      | 3,354                   | 122,002            | 14,450             | 93,450                       | 18,835                 | 275                    |
| Special trade contractors.....                                      | 74,335                              | 1,242,104          | 60,040             | 467,805                      | 378,577                | 18,321                 | 43,590                  | 1,510,963          | 60,559             | 411,193                      | 324,406                | 27,900                 |
| Plumbing, heating, and air conditioning.....                        | 8,840                               | 161,400            | 1,123              | 49,104                       | 38,600                 | 348                    | 9,928                   | 349,780            | 10,739             | 80,178                       | 78,754                 | 17,089                 |
| Painting, paperhanging, and decorating.....                         | 11,315                              | 191,822            | 9,932              | 62,423                       | 30,203                 | 503                    | 6,334                   | 211,067            | 5,425              | 41,879                       | 52,938                 | 912                    |
| Electrical work.....  | 7,030                               | 110,424            | 2,000              | 30,590                       | 30,844                 | 1,803                  | 4,037                   | 147,575            | 3,036              | 21,792                       | 33,044                 | 5,000                  |
| Masonry, stonework, and plastering.....                             | 2,625                               | 144,790            | 4,074              | 27,751                       | 30,233                 | 63                     | 4,511                   | 157,072            | 7,315              | 31,231                       | 33,124                 | 1,534                  |
| Carpentering and flooring.....                                      | 16,079                              | 253,371            | 7,000              | 59,203                       | 42,443                 | 2,000                  | 6,078                   | 200,862            | 3,329              | 18,704                       | 42,487                 | 503                    |
| Roofing and sheet metal work.....                                   | 4,735                               | 70,512             | 3,424              | 24,503                       | 20,872                 | 1,740                  | 2,787                   | 98,188             | 2,070              | 12,170                       | 18,326                 | 911                    |
| Concrete work.....  | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | 1,492                   | 53,748             | 1,811              | 12,302                       | 11,021                 | -                      |
| Miscellaneous special trade contractors.....                        | 10,403                              | 274,249            | 32,040             | 220,770                      | 70,159                 | 839                    | 8,429                   | 292,605            | 28,828             | 186,937                      | 54,712                 | 1,951                  |
| Contractors not allocable.....                                      | 2,424                               | 52,967             | 2,200              | 14,109                       | 15,944                 | -                      | 1,519                   | 54,439             | 1,021              | 5,952                        | 13,253                 | 301                    |
| Manufacturing.....  | 29,074                              | 478,941            | 43,318             | 308,324                      | 100,306                | 17,055                 | 19,079                  | 678,332            | 37,747             | 307,918                      | 115,854                | 29,154                 |
| Food and kindred products.....                                      | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | (*)                     | (*)                | (*)                | (*)                          | (*)                    | (*)                    |
| Textile mill products.....  | -                                   | -                  | -                  | -                            | -                      | -                      | (*)                     | (*)                | (*)                | (*)                          | (*)                    | -                      |
| Lumber and wood products, except furniture.....                     | 9,820                               | 150,234            | 18,427             | 100,610                      | 21,943                 | 2,459                  | 4,400                   | 157,511            | 14,209             | 91,404                       | 13,449                 | 4,651                  |
| Furniture and fixtures.....   | 1,184                               | 20,150             | 959                | 6,499                        | 3,418                  | 58                     | 1,098                   | 44,811             | 1,515              | 9,821                        | 7,194                  | 2,685                  |
| Printing, publishing, and allied industries.....                    | 6,095                               | 94,192             | 6,013              | 69,204                       | 25,192                 | 1,840                  | 4,717                   | 170,521            | 4,081              | 88,144                       | 39,642                 | 5,730                  |
| Rubber and leather products.....                                    | -                                   | -                  | -                  | -                            | -                      | -                      | (*)                     | (*)                | (*)                | (*)                          | (*)                    | (*)                    |
| Stone, clay, and glass products.....                                | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | 1,423                   | 48,319             | 3,241              | 29,780                       | 7,879                  | 2,944                  |
| Fabricated metal products.....                                      | 1,517                               | 25,141             | 1,552              | 14,501                       | 6,003                  | 1,729                  | (*)                     | (*)                | (*)                | (*)                          | (*)                    | (*)                    |
| Machinery, except electrical.....                                   | 5,339                               | 85,646             | 8,777              | 67,720                       | 28,411                 | 2,291                  | 2,044                   | 73,848             | 4,074              | 40,770                       | 20,060                 | 1,115                  |
| Other manufacturing.....  | 4,085                               | 75,306             | 5,214              | 40,425                       | 18,312                 | 6,498                  | 2,974                   | 103,036            | 2,641              | 25,901                       | 18,860                 | 7,384                  |
| Transportation, communication, electric, and sanitary services..... | 60,143                              | 1,004,297          | 141,513            | 314,495                      | 252,695                | 733                    | 2,259                   | 938,408            | 108,883            | 701,494                      | 189,223                | 3,060                  |
| Local transportation.....   | 5,334                               | 81,001             | 7,528              | 41,346                       | 25,758                 | 70                     | 1,047                   | 37,942             | 5,003              | 46,354                       | 6,482                  | -                      |
| Trains.....   | 3,000                               | 50,482             | 4,271              | 10,509                       | 18,262                 | 39                     | (*)                     | (*)                | (*)                | (*)                          | (*)                    | -                      |
| Trucks.....   | 1,908                               | 29,179             | 3,253              | 24,327                       | 7,490                  | 31                     | (*)                     | (*)                | (*)                | (*)                          | (*)                    | -                      |
| Shipping and warehousing.....                                       | 14,362                              | 174,379            | 123,258            | 73,004                       | 193,934                | 501                    | 22,551                  | 700,707            | 93,261             | 554,483                      | 147,503                | 225                    |
| Freighting, local and long distance.....                            | 53,005                              | 804,611            | 122,729            | 602,019                      | 189,501                | 501                    | 22,022                  | 744,929            | 92,540             | 541,367                      | 143,869                | 168                    |
| Public warehousing and motor freight terminals.....                 | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | (*)                     | (*)                | (*)                | (*)                          | (*)                    | (*)                    |
| Air and air transportation.....                                     | 1,578                               | 24,894             | 2,302              | 17,071                       | 6,388                  | 8                      | 1,504                   | 4,418              | 5,746              | 70,525                       | 13,021                 | 2,835                  |
| Communication services.....   | 1,300                               | 20,902             | 932                | 7,777                        | 8,155                  | -                      | (*)                     | (*)                | (*)                | (*)                          | (*)                    | -                      |
| Communication, electric, gas, and sanitary services.....            | 3,291                               | 48,381             | 7,327              | 42,237                       | 18,400                 | 154                    | 1,491                   | 92,476             | 4,140              | 25,915                       | 12,962                 | -                      |
| Wholesale and retail trade.....                                     | 221,063                             | 3,773,602          | 133,044            | 1,404,277                    | 520,201                | 416,080                | 238,408                 | 8,079,348          | 197,619            | 2,092,927                    | 1,046,672              | 836,280                |
| Wholesale trade.....  | 40,115                              | 1,088,872          | 28,341             | 100,183                      | 211,520                | 39,877                 | 25,997                  | 923,479            | 25,096             | 174,889                      | 257,565                | 41,315                 |
| Motor vehicles and automotive equipment.....                        | 1,022                               | 31,255             | 1,051              | 6,222                        | 5,300                  | 2,489                  | (*)                     | (*)                | (*)                | (*)                          | (*)                    | (*)                    |
| Household goods, notions, and apparel.....                          | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | (*)                     | (*)                | (*)                | (*)                          | (*)                    | (*)                    |
| Furniture and related products.....                                 | 4,23                                | 10,028             | 3,102              | 18,800                       | 10,538                 | 684                    | 4,187                   | 154,372            | 3,612              | 26,671                       | 19,952                 | 2,672                  |
| Farm products—raw materials.....                                    | 1,030                               | 27,044             | 1,042              | 3,905                        | 2,470                  | 210                    | 1,453                   | 54,912             | 1,122              | 7,899                        | 5,261                  | 4,742                  |
| Agricultural goods.....   | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | (*)                     | (*)                | (*)                | (*)                          | (*)                    | -                      |
| Hardware, and plumbing and heating equipment and supplies.....      | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | 1,368                   | 48,265             | 1,329              | 6,052                        | 15,432                 | 2,796                  |
| Machinery, equipment, and supplies.....                             | 1,880                               | 10,335             | 828                | 7,834                        | 8,801                  | 3,642                  | 2,989                   | 107,839            | 3,196              | 22,448                       | 28,516                 | 6,253                  |
| Alcoholic beverage.....   | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | (*)                     | (*)                | (*)                | (*)                          | (*)                    | (*)                    |
| Wholesale trade, not elsewhere classified.....                      | 11,393                              | 202,925            | 15,851             | 98,577                       | 88,304                 | 18,040                 | 9,815                   | 345,072            | 11,148             | 76,539                       | 95,449                 | 16,499                 |
| Wholesale trade not allocable.....                                  | 7,209                               | 115,112            | 4,824              | 24,001                       | 60,604                 | 604                    | 3,843                   | 131,374            | 3,123              | 20,297                       | 62,159                 | 3,910                  |

Footnotes at end of table.

## PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Selected industry  | Size of business receipts—Continued |                       |                       |                                    |                              |                               |                       |                       |                       |                                    |                              |                               |
|--|-------------------------------------|-----------------------|-----------------------|------------------------------------|------------------------------|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|------------------------------|-------------------------------|
|  | \$50,000 under \$100,000            |                       |                       |                                    |                              |                               | \$100,000 or more     |                       |                       |                                    |                              |                               |
|  | Number                              | Business receipts     | Deprecia-<br>tion     | Cost of<br>depreciable<br>property | Net profit<br>(less<br>loss) | Inventory,<br>end-of-<br>year | Number                | Business receipts     | Deprecia-<br>tion     | Cost of<br>depreciable<br>property | Net profit<br>(less<br>loss) | Inventory,<br>end-of-<br>year |
|  | (Thousand<br>dollars)               | (Thousand<br>dollars) | (Thousand<br>dollars) | (Thousand<br>dollars)              | (Thousand<br>dollars)        | (Thousand<br>dollars)         | (Thousand<br>dollars) | (Thousand<br>dollars) | (Thousand<br>dollars) | (Thousand<br>dollars)              | (Thousand<br>dollars)        | (Thousand<br>dollars)         |
|  | (25)                                | (26)                  | (27)                  | (28)                               | (29)                         | (30)                          | (31)                  | (32)                  | (33)                  | (34)                               | (35)                         | (36)                          |
| All industries.....  | 542,425                             | 37,771,399            | 1,383,200             | 13,521,886                         | 7,115,155                    | 2,064,607                     | 405,810               | 94,337,487            | 1,783,711             | 17,960,154                         | 6,884,671                    | 6,117,557                     |
| Agriculture, forestry, and fisheries....                                 | 72,353                              | 4,912,439             | 487,684               | 4,796,845                          | 593,465                      | 162,668                       | 30,226                | 7,414,321             | 361,520               | 3,618,277                          | 306,131                      | 278,194                       |
| Farms.....   | 67,321                              | 4,558,635             | 465,776               | 4,594,725                          | 520,483                      | 159,979                       | 27,115                | 6,637,097             | 338,003               | 3,396,557                          | 241,772                      | 259,395                       |
| Field crop farms.....  | 19,751                              | 1,328,776             | 169,978               | 1,512,277                          | 222,872                      | 14,085                        | 6,369                 | 1,106,455             | 104,322               | 942,517                            | 87,849                       | 29,486                        |
| Fruit, tree nut, and vegetable farms.....                                | 5,283                               | 356,662               | 31,124                | 345,843                            | 59,045                       | 3,223                         | 2,634                 | 622,451               | 37,876                | 415,529                            | 45,605                       | 2,844                         |
| Livestock farms.....   | 39,829                              | 2,708,955             | 247,775               | 2,560,222                          | 223,473                      | 140,617                       | 16,748                | 4,646,571             | 178,660               | 1,876,020                          | 86,513                       | 219,245                       |
| Animal specialty farms.....  | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           | 141                   | 29,546                | 5,792                 | 48,630                             | 12,926                       | 238                           |
| Other farms.....   | 1,910                               | 128,690               | 12,369                | 126,475                            | 16,644                       | 1,449                         | 1,223                 | 232,074               | 11,353                | 113,861                            | 24,731                       | 7,582                         |
| Agricultural services and hunting and trapping.....                      | 4,215                               | 297,806               | 16,254                | 147,052                            | 65,632                       | 2,304                         | 2,900                 | 736,995               | 20,543                | 197,573                            | 60,854                       | 18,799                        |
| Miscellaneous agricultural services.....                                 | 808                                 | 56,572                | 5,153                 | 41,611                             | 5,990                        | 282                           | 943                   | 245,739               | 7,764                 | 64,255                             | 10,304                       | 9,692                         |
| Offices of veterinarians and animal hospitals.....                       | 1,553                               | 113,184               | 4,412                 | 62,114                             | 43,619                       | 494                           | 760                   | 100,962               | 3,798                 | 52,244                             | 33,288                       | 132                           |
| Other animal husbandry services.....                                     | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           | 662                   | 281,550               | 4,659                 | 41,093                             | 4,549                        | 7,166                         |
| Horticultural services.....  | 1,528                               | 103,803               | 5,490                 | 32,196                             | 15,964                       | 970                           | 535                   | 108,744               | 4,322                 | 39,981                             | 12,713                       | 1,809                         |
| Forestry and fisheries.....  | 817                                 | 55,998                | 5,654                 | 55,068                             | 7,350                        | 385                           | 211                   | 40,229                | 2,974                 | 24,147                             | 3,505                        | -                             |
| Mining.....  | 2,089                               | 151,135               | 18,901                | 185,683                            | 11,047                       | 438                           | 2,348                 | 703,157               | 59,128                | 593,472                            | 122,282                      | 3,874                         |
| Crude petroleum and natural gas.....                                     | 1,617                               | 118,285               | 13,530                | 156,349                            | 13,826                       | 204                           | 1,745                 | 555,329               | 43,850                | 456,622                            | 130,648                      | 1,443                         |
| Quarrying and mining, not elsewhere classified.....                      | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           | 603                   | 147,828               | 15,278                | 136,850                            | 8,366                        | 2,431                         |
| Contract construction.....   | 46,356                              | 3,268,746             | 94,908                | 659,148                            | 450,494                      | 94,021                        | 38,829                | 8,988,051             | 184,106               | 1,402,176                          | 649,512                      | 303,538                       |
| General contractors.....   | 15,806                              | 1,160,531             | 29,858                | 191,059                            | 124,768                      | 46,891                        | 18,768                | 4,957,570             | 86,419                | 679,476                            | 283,335                      | 200,559                       |
| Building construction.....   | 13,571                              | 1,002,806             | 17,383                | 117,709                            | 104,788                      | 44,835                        | 16,749                | 4,299,055             | 46,531                | 406,226                            | 239,830                      | 195,628                       |
| Other general contractors.....   | 2,235                               | 157,725               | 12,475                | 73,350                             | 19,980                       | 2,056                         | 2,019                 | 658,515               | 39,888                | 273,250                            | 43,505                       | 4,931                         |
| Special trade contractors.....   | 29,131                              | 2,006,951             | 61,909                | 442,743                            | 309,126                      | 44,780                        | 19,457                | 3,889,579             | 92,942                | 689,419                            | 358,883                      | 96,378                        |
| Plumbing, heating, and air conditioning.....                             | 6,930                               | 498,222               | 11,963                | 91,144                             | 72,157                       | 18,226                        | 5,410                 | 1,052,342             | 17,353                | 149,601                            | 104,540                      | 48,690                        |
| Painting, paperhanging, and decorating.....                              | 2,343                               | 153,512               | 3,283                 | 19,892                             | 25,095                       | 1,586                         | 1,219                 | 205,731               | 2,885                 | 20,676                             | 21,753                       | 1,005                         |
| Electrical work.....   | 3,525                               | 246,335               | 4,787                 | 41,869                             | 42,952                       | 11,682                        | 2,373                 | 527,652               | 7,215                 | 55,591                             | 53,683                       | 17,016                        |
| Masonry, stonework, and plastering.....                                  | 3,689                               | 241,179               | 4,563                 | 30,624                             | 34,356                       | 2,864                         | 2,748                 | 565,060               | 8,314                 | 59,096                             | 45,923                       | 6,463                         |
| Carpentering and flooring.....   | 2,199                               | 148,581               | 2,663                 | 19,819                             | 20,762                       | 1,055                         | 2,300                 | 383,091               | 4,290                 | 29,081                             | 34,468                       | 6,056                         |
| Roofing and sheet metal work.....  | 2,641                               | 181,423               | 3,480                 | 29,231                             | 26,174                       | 5,773                         | 1,243                 | 258,797               | 4,533                 | 38,410                             | 25,266                       | 4,901                         |
| Concrete work.....   | 1,870                               | 127,748               | 3,488                 | 23,180                             | 18,976                       | 159                           | 1,037                 | 218,804               | 6,304                 | 40,877                             | 13,572                       | 660                           |
| Miscellaneous special trade contractors.....                             | 5,934                               | 409,951               | 27,682                | 186,984                            | 68,654                       | 3,435                         | 3,127                 | 678,102               | 42,048                | 296,087                            | 59,678                       | 13,407                        |
| Contractors not allocable.....   | 1,419                               | 101,264               | 3,141                 | 25,346                             | 16,600                       | 2,350                         | 604                   | 140,902               | 4,745                 | 33,281                             | 7,294                        | 6,601                         |
| Manufacturing.....   | 16,105                              | 1,137,878             | 51,522                | 452,724                            | 164,571                      | 48,088                        | 14,499                | 3,771,579             | 116,731               | 1,069,951                          | 303,672                      | 206,755                       |
| Food and kindred products.....   | 1,248                               | 94,463                | 2,861                 | 30,327                             | 7,698                        | 6,235                         | 2,046                 | 754,788               | 14,606                | 156,454                            | 24,392                       | 33,828                        |
| Textile mill products.....   | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           | 93                    | 37,435                | 375                   | 3,735                              | 5,384                        | 2,133                         |
| Lumber and wood products, except furniture.....                          | 2,981                               | 205,134               | 17,084                | 96,336                             | 22,945                       | 3,773                         | 3,312                 | 840,206               | 44,821                | 317,811                            | 60,794                       | 41,707                        |
| Furniture and fixtures.....  | 993                                 | 63,856                | 1,489                 | 16,599                             | 7,749                        | 2,922                         | 513                   | 122,384               | 2,270                 | 27,937                             | 9,953                        | 7,512                         |
| Printing, publishing, and allied industries.....                         | 2,226                               | 156,936               | 7,670                 | 75,464                             | 20,844                       | 3,239                         | 1,401                 | 278,787               | 9,907                 | 103,521                            | 31,835                       | 11,467                        |
| Leather and leather products.....  | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           | 166                   | 38,787                | 613                   | 7,140                              | 5,460                        | 1,885                         |
| Stone, clay, and glass products.....                                     | 1,031                               | 69,336                | 3,874                 | 37,728                             | 10,169                       | 3,646                         | 995                   | 200,960               | 11,338                | 110,484                            | 18,132                       | 8,580                         |
| Fabricated metal products.....   | 1,194                               | 86,608                | 3,978                 | 38,774                             | 16,344                       | 2,464                         | 772                   | 191,399               | 4,188                 | 50,220                             | 22,365                       | 11,246                        |
| Machinery, except electric.....  | 2,348                               | 166,968               | 7,972                 | 86,258                             | 36,862                       | 4,942                         | 1,718                 | 399,021               | 13,444                | 131,654                            | 43,136                       | 23,414                        |
| Other manufacturing.....   | 3,786                               | 272,759               | 5,999                 | 64,530                             | 37,816                       | 20,467                        | 3,483                 | 907,812               | 15,169                | 160,995                            | 82,221                       | 64,983                        |
| Transportation, communication, electric, gas, and sanitary services..... | 13,667                              | 952,472               | 88,374                | 599,815                            | 112,342                      | 2,022                         | 9,104                 | 2,128,383             | 156,606               | 1,175,207                          | 130,305                      | 12,534                        |
| Local transportation.....  | 829                                 | 54,969                | 4,783                 | 30,444                             | 9,352                        | 327                           | 447                   | 80,657                | 8,142                 | 66,835                             | 8,948                        | 182                           |
| Taxicabs.....  | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           | 68                    | 12,945                | 1,352                 | 5,928                              | 721                          | -                             |
| Other.....   | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           | 379                   | 67,712                | 6,790                 | 60,907                             | 8,227                        | 182                           |
| Trucking and warehousing.....  | 10,787                              | 755,910               | 73,475                | 484,692                            | 79,396                       | 1,283                         | 7,116                 | 1,618,759             | 129,297               | 933,727                            | 95,580                       | 7,190                         |
| Trucking, local and long distance.....                                   | 10,059                              | 699,545               | 71,594                | 460,112                            | 75,756                       | 22                            | 6,789                 | 1,531,947             | 127,436               | 910,731                            | 90,675                       | 5,261                         |
| Public warehousing and motor freight terminals.....                      | 728                                 | 56,365                | 1,881                 | 24,580                             | 3,640                        | 1,261                         | 327                   | 86,812                | 1,861                 | 22,996                             | 4,905                        | 1,929                         |
| Water and air transportation.....  | 732                                 | 51,065                | 3,375                 | 31,742                             | 7,072                        | 412                           | 323                   | 75,406                | 10,264                | 99,320                             | 3,870                        | 4,188                         |
| Transportation services.....   | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           | 644                   | 255,603               | 2,123                 | 15,418                             | 5,935                        | 574                           |
| Communication, electric, gas, and sanitary services.....                 | 1,027                               | 69,370                | 6,099                 | 47,218                             | 12,887                       | -                             | 572                   | 97,570                | 6,779                 | 59,896                             | 15,941                       | 394                           |
| Wholesale and retail trade.....  | 245,321                             | 17,350,682            | 291,283               | 3,003,423                          | 1,627,645                    | 1,627,994                     | 260,413               | 62,126,015            | 599,825               | 6,328,282                          | 3,300,769                    | 5,144,543                     |
| Wholesale trade.....   | 24,403                              | 1,735,541             | 33,961                | 259,665                            | 275,699                      | 129,468                       | 39,264                | 13,903,369            | 120,030               | 1,092,569                          | 608,638                      | 762,475                       |
| Motor vehicles and automotive equipment.....                             | 2,189                               | 158,055               | 2,384                 | 20,088                             | 17,342                       | 29,550                        | 2,668                 | 624,162               | 6,447                 | 65,833                             | 41,362                       | 90,537                        |
| Piece goods, notions, and apparel.....                                   | 822                                 | 54,218                | 713                   | 4,087                              | 13,622                       | 9,629                         | 640                   | 206,124               | 870                   | 6,609                              | 14,297                       | 18,370                        |
| Groceries and related products.....                                      | 5,695                               | 407,861               | 5,524                 | 40,612                             | 40,158                       | 4,887                         | 10,516                | 3,573,298             | 26,292                | 236,680                            | 120,155                      | 81,611                        |
| Farm products—raw materials.....   | 1,379                               | 105,480               | 3,591                 | 25,458                             | 6,772                        | 6,153                         | 3,456                 | 2,844,936             | 15,502                | 150,214                            | 32,533                       | 124,230                       |
| Electrical goods.....  | 777                                 | 55,457                | 902                   | 5,990                              | 13,563                       | 4,508                         | 842                   | 239,611               | 1,915                 | 20,627                             | 17,708                       | 30,541                        |
| Hardware and plumbing and heating equipment and supplies.....            | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           | 813                   | 218,082               | 2,612                 | 23,101                             | 14,175                       | 23,589                        |
| Machinery, equipment, and supplies.....                                  | 2,972                               | 204,760               | 3,523                 | 29,720                             | 38,138                       | 22,522                        | 3,447                 | 836,933               | 9,545                 | 78,161                             | 69,336                       | 79,775                        |
| Alcoholic beverages.....   | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           | 2,064                 | 744,372               | 6,329                 | 56,208                             | 33,530                       | 41,127                        |
| Wholesale trade, not elsewhere classified.....                           | 8,493                               | 603,559               | 14,007                | 110,449                            | 95,924                       | 45,304                        | 13,933                | 4,398,827             | 48,705                | 441,125                            | 239,727                      | 261,726                       |
| Wholesale trade not allocable.....                                       | 1,559                               | 108,472               | 2,837                 | 18,992                             | 40,076                       | 876                           | 885                   | 217,024               | 1,813                 | 14,011                             | 25,815                       | 10,969                        |

Footnotes at end of table.



## PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Selected industry   | Size of business receipts |   |                                    |  |  |  |                |   |                                    |  |  |  |
|---|---------------------------|---|------------------------------------|--|--|--|----------------|---|------------------------------------|--|--|--|
|   | Total                     |   |                                    |  |  |  | Under \$10,000 |   |                                    |  |  |  |
|   | Number                    | Business receipts<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Cost of depreciable property<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Inventory, end-of-year<br>(Thousand dollars) | Number         | Business receipts<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Cost of depreciable property<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Inventory, end-of-year<br>(Thousand dollars) |
|   | (1)                       | (2)                                     | (3)                                | (4)  | (5)  | (6)  | (7)            | (8)                                     | (9)                                | (10)   | (11)   | (12)   |
| Wholesale and retail trade—Continued  |                           |   |                                    |  |  |  |                |   |                                    |  |  |  |
| Retail trade.....   | 1,044,516                 | 74,884,623                              | 1,072,756                          | 11,811,492   | 5,103,915                                    | 7,167,546                                    | 211,070        | 909,152                                 | 69,363                             | 794,737  | 14,460                                       | 204,847                                      |
| Building materials, hardware, and farm equipment.....   | 42,804                    | 4,130,479                               | 58,848                             | 657,836  | 261,838                                      | 1,018,701                                    | 6,454          | 31,196                                  | 2,203                              | 25,922   | 1 <sup>2</sup> ,676                          | 18,193                                       |
| Building materials dealers.....   | 15,628                    | 1,351,576                               | 24,457                             | 236,987  | 106,330                                      | 173,831                                      | (*)            | (*)                                     | (*)                                | (*)  | (*)  | (*)  |
| Hardware stores.....  | 18,227                    | 1,216,161                               | 18,103                             | 246,132  | 117,165                                      | 337,832                                      | 2,853          | 10,625                                  | 621                                | 10,181   | 1 <sup>1</sup> ,335                          | 12,885                                       |
| Farm equipment dealers.....   | 8,949                     | 1,562,742                               | 16,288                             | 174,717  | 38,343                                       | 507,038                                      | (*)            | (*)                                     | (*)                                | (*)  | (*)  | (*)  |
| General merchandise stores.....   | 116,561                   | 3,708,023                               | 90,823                             | 801,429  | 345,441                                      | 480,288                                      | 60,417         | 201,465                                 | 16,502                             | 141,499  | 31,794                                       | 27,022                                       |
| Mail order houses.....  | 3,957                     | 69,830                                  | 1,505                              | 13,032   | 8,421  | 10,563                                       | 2,129          | 9,247                                   | 266                                | 3,417  | 1 <sup>1</sup> ,122                          | 6,614  |
| Automatic merchandising machine operators.....  | 11,992                    | 395,369                                 | 32,298                             | 219,742  | 29,924                                       | 14,932                                       | 6,837          | 13,749                                  | 2,814                              | 17,912   | 1 <sup>3</sup> 6                             | 1,415  |
| Direct selling establishments.....  | 63,411                    | 808,627                                 | 26,522                             | 200,074  | 135,558                                      | 14,809                                       | 46,556         | 152,531                                 | 12,170                             | 101,086  | 32,319                                       | 6,781  |
| Variety and other general merchandise stores.....   | 37,201                    | 2,434,197                               | 30,498                             | 368,581  | 171,538                                      | 439,984                                      | 4,895          | 25,938                                  | 1,252                              | 19,084   | 1 <sup>3</sup> 67                            | 12,212                                       |
| Food stores.....  | 174,587                   | 15,402,317                              | 174,972                            | 2,110,129  | 742,502                                      | 879,622                                      | 18,705         | 104,699                                 | 5,159                              | 65,683   | 1 <sup>3</sup> ,933                          | 16,644                                       |
| Grocery stores.....   | 133,229                   | 13,206,808                              | 135,104                            | 1,682,556  | 555,404                                      | 830,634                                      | 10,973         | 64,449                                  | 2,738                              | 39,237   | 1 <sup>2</sup> ,674                          | 14,684                                       |
| Meat and fish markets.....  | 10,160                    | 921,610                                 | 9,975                              | 99,968   | 59,109                                       | 13,692                                       | (*)            | (*)                                     | (*)                                | (*)  | (*)  | (*)  |
| Fruit stores and vegetable markets.....   | 5,643                     | 191,136                                 | 3,802                              | 40,865   | 9,377  | 4,393  | 1,887          | 11,662                                  | 887                                | 8,511  | 1 <sup>1</sup> ,300                          | 271  |
| Candy, nut, and confectionery stores.....   | 5,970                     | 196,688                                 | 4,183                              | 39,697   | 22,228                                       | 9,343  | (*)            | (*)                                     | (*)                                | (*)  | (*)  | (*)  |
| Retail bakeries.....  | 9,044                     | 439,549                                 | 12,821                             | 141,775  | 61,944                                       | 8,077  | (*)            | (*)                                     | (*)                                | (*)  | (*)  | (*)  |
| Dairy products and other food stores.....   | 10,541                    | 446,526                                 | 9,087                              | 105,268  | 34,440                                       | 13,483                                       | 2,504          | 9,654                                   | 702                                | 9,688  | 34   | 534  |
| Automotive dealers.....   | 205,463                   | 24,262,120                              | 188,301                            | 1,881,538  | 1,146,767                                    | 1,580,577                                    | 19,347         | 109,354                                 | 6,332                              | 73,794   | 1 <sup>4</sup> ,187                          | 31,725                                       |
| Motor vehicle dealers.....  | 24,131                    | 5,982,390                               | 27,043                             | 364,502  | 156,913                                      | 647,402                                      | 4,351          | 18,714                                  | 1,216                              | 17,204   | 7,838  | 7,659  |
| Tire, battery, and accessory dealers.....   | 13,404                    | 1,176,391                               | 20,158                             | 232,287  | 102,917                                      | 209,507                                      | (*)            | (*)                                     | (*)                                | (*)  | (*)  | (*)  |
| Gasoline service stations.....  | 157,142                   | 15,810,670                              | 126,886                            | 1,143,482  | 824,084                                      | 500,128                                      | 11,074         | 71,723                                  | 3,735                              | 47,305   | 4,957  | 9,560  |
| Other automotive dealers.....   | 10,786                    | 1,292,669                               | 14,214                             | 141,267  | 62,853                                       | 223,540                                      | 2,311          | 10,471                                  | 542                                | 3,416  | 393  | 6,750  |
| Apparel and accessory stores.....   | 38,335                    | 2,724,725                               | 31,364                             | 340,967  | 277,697                                      | 655,146                                      | 5,444          | 20,095                                  | 1,764                              | 20,047   | 1 <sup>4</sup> 83                            | 16,856                                       |
| Women's ready-to-wear and accessory stores, and fur shops.....                                      | 15,263                    | 935,220                                 | 10,397                             | 121,735  | 85,441                                       | 187,473                                      | 2,291          | 8,383                                   | 417                                | 7,850  | 1 <sup>7</sup> 57                            | 4,811  |
| Other apparel and accessory stores.....   | 23,072                    | 1,789,505                               | 20,967                             | 219,232  | 192,256                                      | 467,673                                      | 3,153          | 11,712                                  | 1,347                              | 12,197   | 274  | 12,045                                       |
| Furniture, home furnishings, and equipment stores.....  | 62,296                    | 4,148,768                               | 64,429                             | 669,002  | 347,586                                      | 674,637                                      | 15,913         | 66,954                                  | 4,732                              | 58,871   | 4,041  | 12,374                                       |
| Furniture stores.....   | 19,575                    | 1,501,865                               | 23,150                             | 267,953  | 123,779                                      | 280,076                                      | 5,127          | 13,904                                  | 1,003                              | 15,915   | 42   | 2,003  |
| Home furnishings, and equipment stores, except appliances.....                                      | 12,560                    | 645,799                                 | 11,923                             | 114,357  | 60,908                                       | 67,532                                       | 3,461          | 14,001                                  | 1,345                              | 12,453   | 1,850  | 1,664  |
| Household appliances, radio, TV, and music stores.....  | 30,161                    | 2,001,104                               | 29,356                             | 286,692  | 162,899                                      | 327,029                                      | 7,325          | 39,049                                  | 2,384                              | 30,503   | 2,149  | 8,707  |
| Eating and drinking places.....   | 208,099                   | 8,745,660                               | 262,560                            | 3,219,176  | 838,427                                      | 199,642                                      | 34,567         | 190,357                                 | 13,943                             | 197,983  | 1 <sup>7</sup> ,019                          | 8,063  |
| Eating places.....  | 132,557                   | 5,980,492                               | 181,389                            | 2,111,628  | 537,684                                      | 96,976                                       | 25,221         | 131,794                                 | 10,981                             | 144,253  | 1 <sup>5</sup> ,221                          | 5,365  |
| Drinking places.....  | 75,542                    | 2,765,168                               | 81,171                             | 1,107,548  | 300,743                                      | 102,666                                      | 9,346          | 58,563                                  | 2,962                              | 53,730   | 1 <sup>1</sup> ,798                          | 2,698  |
| Drug and proprietary stores.....  | 22,290                    | 2,688,597                               | 31,742                             | 369,965  | 305,283                                      | 474,198                                      | (*)            | (*)                                     | (*)                                | (*)  | (*)  | (*)  |
| Liquor stores.....  | 21,332                    | 2,279,917                               | 21,089                             | 256,040  | 148,011                                      | 232,272                                      | (*)            | (*)                                     | (*)                                | (*)  | (*)  | (*)  |
| Antique and secondhand stores.....  | 17,255                    | 404,157                                 | 11,257                             | 123,858  | 45,038                                       | 104,969                                      | 8,681          | 35,030                                  | 4,348                              | 59,484   | 1 <sup>4</sup> ,884                          | 24,551                                       |
| Sporting goods stores and bicycle shops.....  | 11,204                    | 586,669                                 | 11,120                             | 105,387  | 56,144                                       | 117,732                                      | 3,134          | 9,855                                   | 1,356                              | 14,860   | 1 <sup>1</sup> 13                            | 2,307  |
| Jewelry stores.....   | 10,794                    | 536,377                                 | 7,480                              | 78,292   | 85,193                                       | 221,364                                      | (*)            | (*)                                     | (*)                                | (*)  | (*)  | (*)  |
| Fuel and ice dealers.....   | 12,186                    | 614,168                                 | 20,090                             | 190,983  | 61,278                                       | 27,148                                       | 3,941          | 13,879                                  | 1,812                              | 14,188   | 3,040  | 556  |
| Florists.....   | 16,458                    | 659,343                                 | 17,353                             | 191,583  | 73,682                                       | 27,705                                       | 3,329          | 12,164                                  | 445                                | 11,154   | 1 <sup>2</sup> 40                            | 1,441  |
| Retail trade, not elsewhere classified.....   | 74,548                    | 3,563,241                               | 70,800                             | 700,770  | 328,974                                      | 440,396                                      | 25,694         | 88,867                                  | 8,176                              | 82,856   | 1 <sup>2</sup> ,716                          | 36,692                                       |
| Retail trade not allocable.....   | 10,304                    | 430,062                                 | 10,528                             | 114,537  | 40,054                                       | 33,149                                       | 3,728          | 16,267                                  | 2,038                              | 22,042   | 751  | 5,192  |
| Wholesale and retail trade not allocable.....   | 11,233                    | 818,271                                 | 13,848                             | 135,037  | 57,781                                       | 91,850                                       | 4,133          | 15,296                                  | 2,148                              | 16,189   | 1 <sup>1</sup> 69                            | 2,787  |
| Finance, insurance, and real estate.....  | 260,916                   | 5,716,367                               | 264,523                            | 3,269,352  | 1,705,202                                    | 119,536                                      | 136,982        | 539,090                                 | 67,811                             | 690,454  | 168,315                                      | 4,074  |
| Finance.....  | 13,968                    | 608,657                                 | 11,144                             | 77,594   | 100,068                                      | 5,039  | 7,410          | 23,232                                  | 2,892                              | 16,718   | 1 <sup>4</sup> 50                            | -  |
| Security and commodity brokers, dealers, exchanges, and services.....                               | 11,489                    | 538,194                                 | 8,059                              | 50,944   | 80,731                                       | 3,508  | 6,758          | 21,790                                  | 2,603                              | 14,102   | 250  | -  |
| Security brokers, dealers, and flotation companies.....   | 9,310                     | 463,677                                 | 6,095                              | 37,194   | 59,036                                       | 2,881  | 5,629          | 17,508                                  | 1,924                              | 10,943   | 515  | -  |
| Commodity contracts brokers and dealers, security and commodity exchanges, and allied services..... | 2,179                     | 74,517                                  | 1,964                              | 13,750   | 21,695                                       | 627  | 1,129          | 4,282                                   | 679                                | 3,159  | 1 <sup>2</sup> 65                            | -  |
| Insurance agents, brokers, and service.....   | 91,626                    | 1,874,262                               | 55,020                             | 400,786  | 802,891                                      | 87   | 41,400         | 183,075                                 | 15,040                             | 114,157  | 80,102                                       | 62   |
| Real estate.....  | 155,322                   | 3,233,448                               | 198,359                            | 2,790,972  | 802,243                                      | 114,410                                      | 88,172         | 332,783                                 | 49,879                             | 559,579  | 88,663                                       | 4,012  |
| Operators, except developers, and lessors of buildings.....   | 14,506                    | 391,455                                 | 80,581                             | 1,600,264  | 4,245  | 9,428  | 9,270          | 28,014                                  | 9,992                              | 191,490  | 1 <sup>3</sup> ,124                          | -  |
| Lessors of real property other than buildings.....  | 8,198                     | 30,908                                  | 6,636                              | 95,476   | 2,623  | 135  | 7,967          | 13,999                                  | 5,790                              | 82,938   | 1 <sup>1</sup> ,741                          | -  |
| Agents, brokers, and managers.....  | 100,690                   | 1,616,919                               | 78,345                             | 725,829  | 589,847                                      | 16,958                                       | 58,689         | 243,298                                 | 28,793                             | 227,564  | 89,393                                       | 3,756  |
| Subdividers and developers.....   | 3,708                     | 144,820                                 | 6,265                              | 77,180   | 6,632  | 14,646                                       | 2,394          | 6,857                                   | 929                                | 10,521   | 1 <sup>4</sup> ,395                          | 217  |
| Operative builders.....   | 4,731                     | 562,945                                 | 9,210                              | 104,215  | 36,454                                       | 68,414                                       | (*)            | (*)                                     | (*)                                | (*)  | (*)  | -  |
| Combinations of real estate, insurance, loans, and law offices.....                                 | 24,585                    | 462,477                                 | 16,647                             | 179,446  | 153,342                                      | 4,829  | 9,283          | 37,475                                  | 3,894                              | 45,052   | 8,197  | 39   |
| Services.....   | 1,468,334                 | 31,400,122                              | 1,535,104                          | 16,762,601   | 11,368,701                                   | 397,565                                      | 781,354        | 2,747,270                               | 324,815                            | 3,812,558  | 719,812                                      | 54,839                                       |
| Hotels, rooming houses, camps, and other lodging places.....  | 91,125                    | 1,554,755                               | 245,707                            | 4,208,329  | 127,267                                      | 12,181                                       | 54,141         | 206,056                                 | 55,043                             | 1,052,167  | 1 <sup>14</sup> ,793                         | 6  |
| Hotels.....   | 8,831                     | 240,433                                 | 18,329                             | 356,478  | 11,844                                       | 3,621  | 5,050          | 17,996                                  | 4,173                              | 77,867   | 1 <sup>2</sup> ,397                          | -  |
| Tourist courts and motels.....  | 36,473                    | 829,858                                 | 139,337                            | 2,442,595  | 78,997                                       | 3,498  | 17,635         | 76,814                                  | 23,845                             | 520,530  | 1 <sup>12</sup> ,507                         | 1  |
| Trailer parks and camps.....  | 26,442                    | 349,717                                 | 67,922                             | 1,036,084  | 16,894                                       | 4,974  | 15,883         | 53,969                                  | 17,647                             | 258,744  | 1 <sup>6</sup> ,163                          | 5  |
| Other lodging places.....   | 19,579                    | 134,747                                 | 20,119                             | 373,172  | 19,532                                       | 88   | 15,573         | 57,277                                  | 9,378                              | 195,026  | 6,274  | -  |

Footnotes at end of table.

## PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Selected industry  | Size of business receipts—Continued |                       |                       |                                    |                              |                               |                         |                       |                       |                                    |                              |                               |
|--|-------------------------------------|-----------------------|-----------------------|------------------------------------|------------------------------|-------------------------------|-------------------------|-----------------------|-----------------------|------------------------------------|------------------------------|-------------------------------|
|  | \$10,000 under \$25,000             |                       |                       |                                    |                              |                               | \$25,000 under \$50,000 |                       |                       |                                    |                              |                               |
|  | Number                              | Business receipts     | Deprecia-<br>tion     | Cost of<br>depreciable<br>property | Net profit<br>(less<br>loss) | Inventory,<br>end-of-<br>year | Number                  | Business receipts     | Deprecia-<br>tion     | Cost of<br>depreciable<br>property | Net profit<br>(less<br>loss) | Inventory,<br>end-of-<br>year |
|  | (Thousand<br>dollars)               | (Thousand<br>dollars) | (Thousand<br>dollars) | (Thousand<br>dollars)              | (Thousand<br>dollars)        | (Thousand<br>dollars)         | (Thousand<br>dollars)   | (Thousand<br>dollars) | (Thousand<br>dollars) | (Thousand<br>dollars)              | (Thousand<br>dollars)        | (Thousand<br>dollars)         |
|  | (13)                                | (14)                  | (15)                  | (16)                               | (17)                         | (18)                          | (19)                    | (20)                  | (21)                  | (22)                               | (23)                         | (24)                          |
| Wholesale and retail trade—Continued   |                                     |                       |                       |                                    |                              |                               |                         |                       |                       |                                    |                              |                               |
| Retail trade.....  | 184,564                             | 3,156,006             | 104,750               | 1,231,482                          | 312,873                      | 367,095                       | 210,801                 | 7,697,621             | 170,771               | 1,902,363                          | 781,808                      | 789,934                       |
| Building materials, hardware, and farm equipment.....  | 5,832                               | 105,432               | 3,038                 | 46,486                             | 10,907                       | 28,029                        | 8,331                   | 293,530               | 5,579                 | 69,859                             | 39,002                       | 76,926                        |
| Building materials dealers.....  | 3,695                               | 65,280                | 1,688                 | 25,562                             | 9,158                        | 14,298                        | 2,020                   | 65,423                | 1,569                 | 16,534                             | 11,909                       | 6,003                         |
| Hardware stores.....   | 1,635                               | 30,745                | 839                   | 16,048                             | 1,390                        | 11,554                        | 5,289                   | 196,325               | 3,285                 | 43,902                             | 26,573                       | 57,098                        |
| Farm equipment dealers.....  | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           | 1,022                   | 31,782                | 725                   | 9,423                              | 520                          | 13,825                        |
| General merchandise stores.....  | 16,836                              | 263,266               | 10,782                | 80,823                             | 48,562                       | 29,742                        | 16,312                  | 586,968               | 11,005                | 104,375                            | 64,310                       | 71,225                        |
| Mail order houses.....   | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           | (*)                     | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           |
| Automatic merchandising machine operators.....   | 1,987                               | 28,637                | 2,455                 | 15,663                             | 1,708                        | 1,394                         | (*)                     | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           |
| Direct selling establishments.....   | 7,804                               | 118,002               | 5,568                 | 35,662                             | 34,125                       | 1,167                         | 5,387                   | 194,043               | 3,425                 | 26,769                             | 31,460                       | 3,632                         |
| Variety and other general merchandise stores.....  | 5,961                               | 100,165               | 2,149                 | 25,080                             | 6,178                        | 26,337                        | 9,408                   | 339,102               | 4,481                 | 54,606                             | 28,603                       | 64,716                        |
| Food stores.....   | 30,207                              | 530,545               | 12,210                | 157,375                            | 38,162                       | 48,284                        | 40,296                  | 1,482,656             | 24,983                | 287,901                            | 108,248                      | 112,653                       |
| Grocery stores.....  | 20,896                              | 363,721               | 7,116                 | 102,508                            | 17,444                       | 43,484                        | 29,513                  | 1,082,030             | 15,445                | 198,542                            | 53,846                       | 101,037                       |
| Meat and fish markets.....   | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           | 2,213                   | 82,770                | 1,506                 | 14,670                             | 11,733                       | 651                           |
| Fruit stores and vegetable markets.....  | 2,190                               | 40,851                | 1,021                 | 13,555                             | 5,004                        | 347                           | (*)                     | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           |
| Candy, nut, and confectionery stores.....  | 2,256                               | 41,921                | 1,203                 | 5,762                              | 1,976                        | 2,500                         | 1,396                   | 50,491                | 987                   | 12,448                             | 8,116                        | 2,020                         |
| Retail bakeries.....   | 2,114                               | 37,591                | 1,910                 | 19,224                             | 9,135                        | 565                           | 2,601                   | 96,395                | 3,060                 | 27,959                             | 19,792                       | 1,437                         |
| Dairy products and other food stores.....  | 1,892                               | 31,564                | 710                   | 13,284                             | 2,173                        | 1,315                         | 3,882                   | 146,048               | 3,688                 | 31,065                             | 13,727                       | 6,293                         |
| Automotive dealers.....  | 20,130                              | 351,087               | 9,246                 | 104,632                            | 15,021                       | 34,159                        | 30,268                  | 1,145,250             | 17,339                | 188,440                            | 74,277                       | 78,952                        |
| Motor vehicle dealers.....   | 2,241                               | 35,832                | 1,149                 | 10,850                             | 4,455                        | 5,828                         | 2,477                   | 82,395                | 796                   | 6,520                              | 6,738                        | 12,430                        |
| Tire, battery, and accessory dealers.....  | 1,592                               | 31,267                | 1,394                 | 18,923                             | 3,577                        | 5,218                         | 2,422                   | 90,546                | 2,898                 | 46,632                             | 11,119                       | 16,939                        |
| Gasoline service stations.....   | 15,072                              | 258,892               | 6,098                 | 70,085                             | 6,209                        | 19,400                        | 23,932                  | 918,698               | 12,088                | 122,171                            | 53,959                       | 42,221                        |
| Other automotive dealers.....  | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           | 1,437                   | 53,611                | 1,557                 | 13,117                             | 2,461                        | 7,362                         |
| Apparel and accessory stores.....  | 5,590                               | 96,687                | 1,916                 | 20,994                             | 6,736                        | 34,300                        | 8,758                   | 325,854               | 4,530                 | 53,557                             | 37,451                       | 90,616                        |
| Women's ready-to-wear and accessory stores, and fur shops.....                                     | 2,709                               | 46,172                | 757                   | 10,401                             | 3,243                        | 15,098                        | 3,772                   | 140,347               | 1,370                 | 19,552                             | 14,086                       | 38,246                        |
| Other apparel and accessory stores.....  | 2,881                               | 50,515                | 1,159                 | 10,593                             | 3,493                        | 19,202                        | 4,986                   | 185,507               | 3,160                 | 34,005                             | 23,365                       | 52,370                        |
| Furniture, home furnishings, and equipment stores.....   | 10,683                              | 169,549               | 6,255                 | 63,953                             | 24,003                       | 25,454                        | 11,072                  | 403,643               | 8,797                 | 67,454                             | 41,033                       | 75,108                        |
| Furniture stores.....  | 2,589                               | 40,169                | 2,054                 | 18,730                             | 5,398                        | 5,606                         | 2,984                   | 103,359               | 2,559                 | 23,149                             | 8,144                        | 26,772                        |
| Home furnishings, and equipment stores, except appliances.....                                     | 2,409                               | 35,921                | 1,767                 | 22,003                             | 7,300                        | 1,415                         | 2,287                   | 80,293                | 1,495                 | 8,951                              | 9,543                        | 11,552                        |
| Household appliances, radio, TV, and music stores.....   | 5,685                               | 93,459                | 2,434                 | 23,220                             | 11,305                       | 18,433                        | 5,801                   | 219,991               | 4,743                 | 35,354                             | 23,346                       | 36,784                        |
| Eating and drinking places.....  | 58,511                              | 1,007,126             | 40,814                | 522,474                            | 91,530                       | 35,567                        | 59,466                  | 2,137,810             | 64,812                | 805,664                            | 247,059                      | 47,455                        |
| Eating places.....   | 34,779                              | 591,307               | 23,368                | 277,492                            | 55,065                       | 17,211                        | 33,567                  | 1,212,453             | 38,904                | 439,182                            | 128,605                      | 16,796                        |
| Drinking places.....   | 23,732                              | 415,819               | 17,446                | 244,982                            | 36,465                       | 18,356                        | 25,899                  | 925,357               | 25,908                | 366,482                            | 118,454                      | 30,659                        |
| Drug and proprietary stores.....   | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           | 2,493                   | 88,860                | 2,050                 | 16,247                             | 10,754                       | 21,460                        |
| Liquor stores.....   | 2,855                               | 46,678                | 1,535                 | 32,800                             | 3,641                        | 6,996                         | 3,875                   | 148,283               | 2,281                 | 25,208                             | 9,532                        | 23,375                        |
| Antique and secondhand stores.....   | 3,634                               | 61,631                | 1,832                 | 17,183                             | 13,247                       | 8,252                         | 2,998                   | 103,746               | 2,161                 | 18,641                             | 12,087                       | 28,748                        |
| Sporting goods stores and bicycle shops.....   | 1,855                               | 34,239                | 1,298                 | 15,487                             | 2,062                        | 9,832                         | 1,813                   | 63,057                | 1,550                 | 9,663                              | 7,802                        | 12,951                        |
| Jewelry stores.....  | 3,155                               | 57,670                | 1,045                 | 13,489                             | 14,321                       | 33,372                        | 3,289                   | 118,819               | 2,148                 | 22,770                             | 16,630                       | 65,315                        |
| Fuel and ice dealers.....  | 1,901                               | 31,636                | 970                   | 10,885                             | 4,561                        | 2,520                         | 2,945                   | 107,304               | 5,510                 | 48,478                             | 18,062                       | 1,671                         |
| Florists.....  | 4,192                               | 70,821                | 2,956                 | 36,497                             | 6,319                        | 4,581                         | 4,220                   | 160,830               | 5,028                 | 46,989                             | 21,111                       | 7,710                         |
| Retail trade, not elsewhere classified.....  | 15,467                              | 264,629               | 8,716                 | 86,276                             | 29,633                       | 57,820                        | 13,307                  | 480,541               | 12,093                | 124,895                            | 67,590                       | 72,445                        |
| Retail trade not allocable.....  | 2,740                               | 47,615                | 1,771                 | 12,743                             | 5,988                        | 4,406                         | (*)                     | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           |
| Wholesale and retail trade not allocable.....  | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           | 1,610                   | 58,248                | 1,752                 | 15,675                             | 7,299                        | 5,031                         |
| Finance, insurance, and real estate.....   | 71,199                              | 1,155,411             | 57,769                | 585,287                            | 579,924                      | 7,685                         | 31,940                  | 1,105,161             | 43,300                | 427,253                            | 495,925                      | 6,787                         |
| Finance.....   | 3,331                               | 57,894                | 3,461                 | 26,796                             | 24,980                       | -                             | 1,660                   | 57,927                | 2,304                 | 17,700                             | 23,053                       | 1,222                         |
| Security and commodity brokers, dealers, exchanges, and services....                               | 2,414                               | 40,741                | 1,681                 | 12,653                             | 21,355                       | -                             | (*)                     | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           |
| Security brokers, dealers, and flotation companies.....  | 1,983                               | 33,848                | 1,365                 | 9,212                              | 17,858                       | -                             | (*)                     | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           |
| Commodity contracts brokers and dealers, security and commodity exchanges, and allied services.... | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | -                             | (*)                     | (*)                   | (*)                   | (*)                                | (*)                          | -                             |
| Insurance agents, brokers, and service.....  | 30,648                              | 508,188               | 17,037                | 125,404                            | 293,017                      | 25                            | 13,243                  | 455,894               | 13,373                | 87,822                             | 248,491                      | -                             |
| Real estate.....   | 37,220                              | 589,329               | 37,271                | 433,087                            | 261,927                      | 7,660                         | 17,037                  | 591,340               | 27,623                | 321,731                            | 224,381                      | 5,565                         |
| Operators, except developers, and lessors of buildings.....  | 2,950                               | 42,838                | 11,088                | 201,770                            | 13,449                       | -                             | (*)                     | (*)                   | (*)                   | (*)                                | (*)                          | -                             |
| Lessors of real property other than buildings.....   | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | -                             | (*)                     | (*)                   | (*)                   | (*)                                | (*)                          | -                             |
| Agents, brokers, and managers.....   | 24,912                              | 395,757               | 19,688                | 173,013                            | 199,586                      | 2,730                         | 11,292                  | 399,361               | 14,424                | 132,091                            | 164,363                      | 650                           |
| Subdividers and developers.....  | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           | (*)                     | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           |
| Operative builders.....  | (*)                                 | (*)                   | (*)                   | (*)                                | (*)                          | -                             | (*)                     | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           |
| Combinations of real estate, insurance, loans, and law offices.....                                | 7,816                               | 126,554               | 4,974                 | 42,744                             | 60,441                       | 4,642                         | 3,705                   | 126,255               | 5,069                 | 62,181                             | 44,441                       | -                             |
| Services.....  | 302,198                             | 4,907,946             | 305,239               | 3,201,630                          | 1,795,930                    | 55,525                        | 208,916                 | 7,490,709             | 344,843               | 3,721,278                          | 2,934,377                    | 92,425                        |
| Hotels, rooming houses, camps, and other lodging places.....                                       | 20,352                              | 320,484               | 56,816                | 958,930                            | 44,725                       | 2,727                         | 10,214                  | 353,458               | 53,123                | 892,812                            | 39,263                       | 3,581                         |
| Hotels.....  | 1,506                               | 26,888                | 2,112                 | 51,460                             | 5,879                        | 576                           | (*)                     | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           |
| Tourist courts and motels.....   | 8,744                               | 134,584               | 25,345                | 432,848                            | 18,643                       | 999                           | 5,967                   | 206,820               | 33,087                | 588,043                            | 32,343                       | 550                           |
| Trailer parks and camps.....   | 6,648                               | 108,961               | 21,983                | 345,918                            | 7,908                        | 1,152                         | 3,089                   | 101,586               | 16,938                | 250,934                            | 3,928                        | 2,446                         |
| Other lodging places.....  | 3,454                               | 50,051                | 7,376                 | 128,704                            | 12,295                       | -                             | (*)                     | (*)                   | (*)                   | (*)                                | (*)                          | (*)                           |

Footnotes at end of table.



## PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Selected industry   | Size of business receipts—Continued |   |                                    |  |  |  |                   |   |                                    |  |  |  |
|---|-------------------------------------|---|------------------------------------|--|--|--|-------------------|---|------------------------------------|--|--|--|
|   | \$50,000 under \$100,000            |   |                                    |  |  |  | \$100,000 or more |   |                                    |  |  |  |
|   | Number                              | Business receipts<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Cost of depreciable property<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Inventory, end-of-year<br>(Thousand dollars) | Number            | Business receipts<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Cost of depreciable property<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Inventory, end-of-year<br>(Thousand dollars) |
|   | (25)                                | (26)                                    | (27)                               | (28)   | (29)   | (30)   | (31)              | (32)                                    | (33)                               | (34)   | (35)   | (36)   |
| Wholesale and retail trade—Continued  |                                     |   |                                    |  |  |  |                   |   |                                    |  |  |  |
| Retail trade.....   | 219,135                             | 15,493,792                              | 254,924                            | 2,723,216  | 1,339,760                                    | 1,479,005                                    | 218,946           | 47,628,052                              | 472,948                            | 5,159,694  | 2,655,014                                    | 4,326,665                                    |
| Building materials, hardware, and farm equipment.....   | 9,904                               | 706,843                                 | 13,797                             | 150,358  | 70,332                                       | 167,643                                      | 12,283            | 2,993,478                               | 34,231                             | 365,211  | 144,273                                      | 727,910                                      |
| Building materials dealers.....   | 3,292                               | 235,032                                 | 6,266                              | 52,019   | 23,367                                       | 28,663                                       | 4,270             | 972,727                                 | 13,988                             | 136,077  | 62,476                                       | 121,506                                      |
| Hardware stores.....  | 5,143                               | 370,699                                 | 6,008                              | 82,784   | 40,670                                       | 112,911                                      | 3,307             | 607,767                                 | 7,350                              | 93,217   | 49,867                                       | 143,384                                      |
| Farm equipment dealers.....   | 1,469                               | 101,112                                 | 1,523                              | 15,555   | 6,295  | 26,069                                       | 4,706             | 1,412,984                               | 12,893                             | 135,917  | 31,930                                       | 463,020                                      |
| General merchandise stores.....   | 13,786                              | 976,585                                 | 24,674                             | 210,800  | 87,642                                       | 134,734                                      | 9,210             | 1,679,739                               | 27,860                             | 263,932  | 113,133                                      | 217,565                                      |
| Mail order houses.....  | (*)                                 | (*)                                     | (*)                                | (*)  | (*)  | (*)  | 59                | 19,570                                  | 156                                | 1,261  | 709  | 711  |
| Automatic merchandising machine operators.....  | 1,318                               | 103,246                                 | 12,955                             | 84,861   | 10,353                                       | 3,528  | 941               | 215,764                                 | 11,214                             | 81,234   | 14,532                                       | 8,112  |
| Direct selling establishments.....  | 2,776                               | 193,506                                 | 2,814                              | 18,039   | 25,174                                       | 1,972  | 888               | 150,545                                 | 2,545                              | 18,518   | 12,480                                       | 1,257  |
| Variety and other general merchandise stores.....   | 9,615                               | 675,132                                 | 8,671                              | 106,892  | 51,712                                       | 129,234                                      | 7,322             | 1,293,860                               | 13,945                             | 162,919  | 85,412                                       | 207,485                                      |
| Food stores.....  | 41,717                              | 2,961,010                               | 37,394                             | 455,675  | 192,313                                      | 184,554                                      | 43,662            | 10,323,407                              | 95,226                             | 1,143,495  | 407,712                                      | 517,487                                      |
| Grocery stores.....   | 33,865                              | 2,422,424                               | 27,864                             | 347,056  | 135,310                                      | 172,870                                      | 37,982            | 9,274,184                               | 81,941                             | 995,213  | 351,478                                      | 498,559                                      |
| Meat and fish markets.....  | 2,651                               | 188,348                                 | 2,231                              | 22,719   | 13,580                                       | 2,365  | 3,300             | 626,914                                 | 5,729                              | 97,152   | 31,613                                       | 9,703  |
| Fruit stores and vegetable markets.....   | (*)                                 | (*)                                     | (*)                                | (*)  | (*)  | (*)  | 334               | 75,782                                  | 1,094                              | 10,921   | 2,309  | 1,168  |
| Candy, nut, and confectionery stores.....   | 1,054                               | 70,593                                  | 1,330                              | 15,300   | 9,990  | 3,547  | 220               | 29,567                                  | 408                                | 3,693  | 2,053  | 1,035  |
| Retail bakeries.....  | 2,291                               | 153,745                                 | 4,025                              | 46,110   | 20,698                                       | 3,293  | 878               | 145,681                                 | 3,508                              | 45,114   | 12,152                                       | 2,768  |
| Dairy products and other food stores.....   | 1,315                               | 87,981                                  | 1,441                              | 19,829   | 10,399                                       | 1,087  | 948               | 171,279                                 | 2,546                              | 31,402   | 8,107  | 4,254  |
| Automotive dealers.....   | 54,833                              | 3,965,021                               | 38,089                             | 367,746  | 247,018                                      | 225,078                                      | 80,885            | 18,691,408                              | 117,295                            | 1,146,926  | 814,638                                      | 1,210,663                                    |
| Motor vehicle dealers.....  | 3,379                               | 238,115                                 | 2,277                              | 30,348   | 16,653                                       | 31,403                                       | 11,683            | 5,607,334                               | 21,605                             | 299,580  | 136,905                                      | 590,082                                      |
| Tire, battery, and accessory dealers.....   | 3,502                               | 255,788                                 | 4,524                              | 53,331   | 23,732                                       | 55,508                                       | 4,277             | 790,344                                 | 10,503                             | 107,532  | 66,188                                       | 124,086                                      |
| Gasoline service stations.....  | 45,940                              | 3,325,653                               | 29,218                             | 266,800  | 195,835                                      | 112,793                                      | 61,124            | 11,235,704                              | 75,747                             | 637,121  | 363,124                                      | 316,154                                      |
| Other automotive dealers.....   | 2,012                               | 145,465                                 | 2,070                              | 17,267   | 10,798                                       | 25,374                                       | 3,801             | 1,058,026                               | 9,440                              | 102,693  | 48,421                                       | 180,341                                      |
| Apparel and accessory stores.....   | 10,358                              | 740,718                                 | 7,944                              | 79,356   | 79,550                                       | 186,626                                      | 8,185             | 1,541,371                               | 15,210                             | 167,013  | 154,443                                      | 326,748                                      |
| Women's ready-to-wear and accessory stores, and fur shops.....                                      | 4,329                               | 301,727                                 | 3,885                              | 39,208   | 25,568                                       | 65,023                                       | 2,162             | 438,591                                 | 3,968                              | 44,724   | 43,301                                       | 64,295                                       |
| Other apparel and accessory stores.....   | 6,029                               | 438,991                                 | 4,059                              | 40,148   | 53,982                                       | 121,603                                      | 6,023             | 1,102,780                               | 11,242                             | 122,289  | 111,142                                      | 262,453                                      |
| Furniture, home furnishings, and equipment stores.....  | 11,715                              | 825,414                                 | 13,613                             | 129,473  | 75,787                                       | 127,715                                      | 12,913            | 2,683,208                               | 31,032                             | 349,251  | 202,722                                      | 433,986                                      |
| Furniture stores.....   | 3,911                               | 282,982                                 | 4,061                              | 47,747   | 22,790                                       | 55,652                                       | 4,964             | 1,061,451                               | 13,473                             | 162,412  | 87,405                                       | 190,043                                      |
| Home furnishings, and equipment stores, except appliances.....                                      | 2,727                               | 184,367                                 | 3,320                              | 24,493   | 17,353                                       | 14,927                                       | 1,676             | 331,217                                 | 3,996                              | 46,457   | 24,862                                       | 37,974                                       |
| Household appliances, radio, TV, and music stores.....  | 5,077                               | 358,065                                 | 6,232                              | 57,233   | 35,644                                       | 57,136                                       | 6,273             | 1,290,540                               | 13,563                             | 140,382  | 90,455                                       | 205,969                                      |
| Eating and drinking places.....   | 38,417                              | 2,607,104                               | 73,041                             | 857,271  | 269,846                                      | 61,327                                       | 17,138            | 2,803,263                               | 69,950                             | 835,784  | 237,011                                      | 47,230                                       |
| Eating places.....  | 25,293                              | 1,725,701                               | 48,928                             | 561,264  | 169,204                                      | 28,278                                       | 13,697            | 2,319,237                               | 59,208                             | 689,437  | 190,031                                      | 29,326                                       |
| Drinking places.....  | 13,124                              | 881,403                                 | 24,113                             | 296,007  | 100,642                                      | 33,049                                       | 3,441             | 484,026                                 | 10,742                             | 146,347  | 46,980                                       | 17,904                                       |
| Drug and proprietary stores.....  | 7,199                               | 537,936                                 | 6,832                              | 82,560   | 74,578                                       | 108,855                                      | 11,482            | 2,044,360                               | 22,480                             | 261,645  | 221,906                                      | 339,908                                      |
| Liquor stores.....  | 6,270                               | 459,140                                 | 4,638                              | 56,230   | 36,158                                       | 48,470                                       | 7,862             | 1,623,947                               | 12,427                             | 141,050  | 99,584                                       | 153,426                                      |
| Antique and secondhand stores.....  | 1,302                               | 92,231                                  | 1,237                              | 11,814   | 9,682  | 22,399                                       | 640               | 111,519                                 | 1,679                              | 16,736   | 14,906                                       | 21,301                                       |
| Sporting goods stores and bicycle shops.....  | 2,985                               | 211,449                                 | 3,695                              | 32,423   | 21,695                                       | 33,479                                       | 1,417             | 268,069                                 | 3,221                              | 32,954   | 24,698                                       | 59,163                                       |
| Jewelry stores.....   | 1,895                               | 131,569                                 | 1,865                              | 15,256   | 21,706                                       | 44,577                                       | 1,349             | 221,264                                 | 2,091                              | 21,303   | 30,412                                       | 75,068                                       |
| Fuel and ice dealers.....   | 1,879                               | 123,665                                 | 3,723                              | 29,527   | 12,662                                       | 4,297  | 1,202             | 337,684                                 | 8,075                              | 87,905   | 22,953                                       | 18,104                                       |
| Florists.....   | 3,625                               | 249,918                                 | 5,855                              | 67,863   | 31,905                                       | 10,070                                       | 1,092             | 165,610                                 | 3,069                              | 29,075   | 14,587                                       | 3,903  |
| Retail trade, not elsewhere classified.....   | 11,748                              | 801,020                                 | 16,208                             | 150,011  | 97,437                                       | 110,007                                      | 8,332             | 1,928,184                               | 25,607                             | 256,732  | 137,030                                      | 163,432                                      |
| Retail trade not allocable.....   | 1,502                               | 104,169                                 | 2,319                              | 26,848   | 11,449                                       | 9,174  | 976               | 211,541                                 | 3,495                              | 40,682   | 15,006                                       | 11,053                                       |
| Wholesale and retail trade not allocable.....   | 1,783                               | 121,349                                 | 2,398                              | 20,542   | 12,186                                       | 19,521                                       | 2,203             | 594,594                                 | 6,847                              | 76,019   | 37,117                                       | 55,403                                       |
| Finance, insurance, and real estate.....  | 12,842                              | 866,915                                 | 29,904                             | 404,728  | 274,280                                      | 33,204                                       | 7,953             | 2,049,790                               | 65,739                             | 1,161,630  | 186,758                                      | 67,786                                       |
| Finance.....  | 1,178                               | 79,666                                  | 1,813                              | 11,064   | 32,028                                       | -  | 389               | 389,938                                 | 674                                | 5,316  | 20,457                                       | 3,817  |
| Security and commodity brokers, dealers, exchanges, and services....                                | 947                                 | 64,947                                  | 1,636                              | 9,887  | 26,773                                       | -  | 322               | 373,743                                 | 594                                | 4,484  | 17,487                                       | 2,415  |
| Security brokers, dealers, and flotation companies.....   | (*)                                 | (*)                                     | (*)                                | (*)  | (*)  | -  | 254               | 340,042                                 | 406                                | 2,750  | 13,600                                       | 1,788  |
| Commodity contracts brokers, and dealers, security and commodity exchanges, and allied services.... | (*)                                 | (*)                                     | (*)                                | (*)  | (*)  | -  | 68                | 33,701                                  | 188                                | 1,734  | 3,887  | 627  |
| Insurance agents, brokers, and service.....   | 4,037                               | 269,812                                 | 5,807                              | 41,401   | 109,901                                      | -  | 2,298             | 457,293                                 | 3,763                              | 32,002   | 71,380                                       | -  |
| Real estate.....  | 7,627                               | 517,437                                 | 22,284                             | 352,263  | 132,351                                      | 33,204                                       | 5,266             | 1,202,559                               | 61,302                             | 1,124,312  | 94,921                                       | 63,969                                       |
| Operators, except developers, and lessors of buildings.....   | 920                                 | 60,763                                  | 11,700                             | 230,209  | 7,927  | 64   | 706               | 237,390                                 | 41,709                             | 871,591  | 1133   | 9,364  |
| Lessors of real property other than buildings.....  | (*)                                 | (*)                                     | (*)                                | (*)  | (*)  | -  | 55                | 11,516                                  | 106                                | 790  | 1,426  | 135  |
| Agents, brokers, and managers.....  | 4,014                               | 276,738                                 | 7,559                              | 87,893   | 83,807                                       | 6,510  | 1,783             | 301,765                                 | 7,881                              | 105,268  | 52,698                                       | 3,312  |
| Subdividers and developers.....   | (*)                                 | (*)                                     | (*)                                | (*)  | (*)  | (*)  | 475               | 113,937                                 | 3,925                              | 51,775   | 5,074  | 9,217  |
| Operative builders.....   | 1,189                               | 85,538                                  | 976                                | 12,897   | 9,648  | 21,737                                       | 1,680             | 442,012                                 | 6,485                              | 80,159   | 20,325                                       | 41,941                                       |
| Combinations of real estate, insurance, loans, and law offices.....                                 | 1,224                               | 77,229                                  | 1,544                              | 15,296   | 25,216                                       | 148  | 557               | 94,924                                  | 1,166                              | 14,173   | 15,047                                       | -  |
| Services.....   | 133,531                             | 9,121,624                               | 320,339                            | 3,418,094  | 3,891,129                                    | 96,114                                       | 42,335            | 7,132,573                               | 239,868                            | 2,609,041  | 2,027,453                                    | 98,662                                       |
| Hotels, rooming houses, camps, and other lodging places.....  | 4,530                               | 304,328                                 | 39,996                             | 672,643  | 32,510                                       | 2,207  | 1,888             | 370,429                                 | 40,729                             | 631,777  | 25,562                                       | 3,660  |
| Hotels.....   | 1,151                               | 78,356                                  | 4,276                              | 75,116   | 3,648  | 1,691  | 401               | 90,568                                  | 6,646                              | 126,734  | 3,009  | 806  |
| Tourist courts and motels.....  | 2,806                               | 187,215                                 | 29,792                             | 504,510  | 24,927                                       | 223  | 1,121             | 224,425                                 | 27,268                             | 396,664  | 15,591                                       | 1,725  |
| Trailer parks and camps.....  | (*)                                 | (*)                                     | (*)                                | (*)  | (*)  | (*)  | 360               | 52,850                                  | 6,120                              | 99,363   | 7,577  | 1,103  |
| Other lodging places.....   | (*)                                 | (*)                                     | (*)                                | (*)  | (*)  | (*)  | 6                 | 2,586                                   | 695                                | 9,016  | 615  | 26   |

Footnotes at end of table.

## PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Selected industry   | Size of business receipts |                   |                   |                                 |                              |                               |                |                   |                   |                                 |                              |                               |
|---|---------------------------|-------------------|-------------------|---------------------------------|------------------------------|-------------------------------|----------------|-------------------|-------------------|---------------------------------|------------------------------|-------------------------------|
|   | Total                     |                   |                   |                                 |                              |                               | Under \$10,000 |                   |                   |                                 |                              |                               |
|   | Number                    | Business receipts | Deprecia-<br>tion | Cost of depreciable<br>property | Net profit<br>(less<br>loss) | Inventory,<br>end-of-<br>year | Number         | Business receipts | Deprecia-<br>tion | Cost of depreciable<br>property | Net profit<br>(less<br>loss) | Inventory,<br>end-of-<br>year |
|   |                           |                   |                   |                                 |                              |                               |                |                   |                   |                                 |                              |                               |
| (1)   | (2)                       | (3)               | (4)               | (5)                             | (6)                          | (7)                           | (8)            | (9)               | (10)              | (11)                            | (12)                         |                               |
| Services—Continued  |                           |                   |                   |                                 |                              |                               |                |                   |                   |                                 |                              |                               |
| Personal services.....  | 342,045                   | 4,787,655         | 288,967           | 2,987,081                       | 1,167,002                    | 78,025                        | 218,554        | 857,977           | 63,604            | 710,139                         | 329,504                      | 9,432                         |
| Coin-operated laundries and dry<br>cleaning.....                      | 26,917                    | 421,694           | 67,619            | 584,465                         | 70,271                       | 434                           | 12,205         | 60,632            | 13,916            | 134,739                         | 1,526                        | 59                            |
| Other laundries and dry cleaning<br>plants.....                       | 37,291                    | 1,098,456         | 69,253            | 704,713                         | 176,912                      | 4,974                         | 12,157         | 51,077            | 4,285             | 42,821                          | 8,722                        | 282                           |
| Photographic studios.....   | 25,849                    | 363,485           | 23,049            | 176,981                         | 70,264                       | 9,563                         | 17,346         | 42,318            | 8,228             | 60,335                          | 1,114                        | 838                           |
| Beauty shops.....   | 141,042                   | 1,371,658         | 53,651            | 590,454                         | 338,951                      | 14,751                        | 104,509        | 385,238           | 21,943            | 275,350                         | 145,347                      | 6,005                         |
| Barber shops.....   | 61,832                    | 601,821           | 15,459            | 191,490                         | 267,726                      | 406                           | 44,121         | 227,669           | 8,298             | 115,322                         | 143,795                      | 206                           |
| Shoe repair shops, shoe shine parlors,<br>and hat cleaning shops..... | 13,214                    | 166,536           | 4,401             | 53,875                          | 57,675                       | 16,593                        | 6,963          | 34,614            | 1,549             | 24,355                          | 13,538                       | 1,843                         |
| Funeral service and crematories.....                                  | 11,966                    | 616,044           | 47,343            | 602,319                         | 145,501                      | 28,154                        | (*)            | (*)               | (*)               | (*)                             | (*)                          | -                             |
| Other personal services.....  | 23,934                    | 147,961           | 8,192             | 82,784                          | 39,702                       | 3,100                         | 20,917         | 54,213            | 5,091             | 56,432                          | 18,627                       | 199                           |
| Business services.....  | 144,986                   | 2,463,256         | 127,475           | 997,448                         | 603,921                      | 23,292                        | 92,952         | 309,606           | 40,175            | 334,691                         | 93,235                       | 2,764                         |
| Advertising.....  | 8,651                     | 360,832           | 7,469             | 59,776                          | 60,667                       | 1,226                         | 3,537          | 10,986            | 2,638             | 24,089                          | 1,403                        | 100                           |
| Services to buildings.....  | 29,859                    | 385,708           | 16,285            | 105,319                         | 102,266                      | 2,972                         | 20,847         | 76,073            | 6,652             | 43,169                          | 30,550                       | 124                           |
| Consulting services.....  | 30,114                    | 458,330           | 17,603            | 171,221                         | 161,994                      | 5,015                         | 18,716         | 65,862            | 7,316             | 76,642                          | 17,110                       | 1,570                         |
| Other business services.....  | 76,362                    | 1,258,386         | 86,118            | 661,132                         | 278,994                      | 14,079                        | 49,852         | 156,685           | 23,569            | 190,791                         | 44,172                       | 970                           |
| Automobile parking, repair, and services                              | 101,524                   | 2,700,348         | 119,019           | 1,149,613                       | 376,829                      | 117,979                       | 42,219         | 165,608           | 22,756            | 216,466                         | 15,035                       | 10,224                        |
| Top and body repair shops.....  | 18,699                    | 589,906           | 14,426            | 174,577                         | 83,781                       | 13,366                        | 5,987          | 33,017            | 2,162             | 25,721                          | 4,941                        | 1,477                         |
| General repair shops.....   | 53,742                    | 1,520,703         | 45,966            | 506,881                         | 209,221                      | 82,332                        | 20,973         | 87,376            | 7,915             | 90,597                          | 7,974                        | 8,509                         |
| Tire, paint, and other repair shops..                                 | 9,413                     | 245,023           | 9,122             | 89,209                          | 45,855                       | 12,733                        | 3,941          | 13,429            | 1,027             | 12,358                          | 4,176                        | 100                           |
| Other automobile services, except<br>repair.....                      | 19,670                    | 344,716           | 49,505            | 378,946                         | 37,972                       | 9,548                         | 11,318         | 31,786            | 11,652            | 87,790                          | 12,056                       | 138                           |
| Repair services, except automobile.....                               | 118,000                   | 1,661,183         | 73,067            | 657,373                         | 377,274                      | 105,661                       | 72,772         | 245,975           | 24,547            | 237,569                         | 60,451                       | 27,478                        |
| Radio and TV repair shops.....  | 25,951                    | 293,765           | 12,731            | 113,725                         | 57,537                       | 24,286                        | 17,873         | 51,740            | 5,300             | 45,973                          | 7,863                        | 8,861                         |
| Electrical repair shops, except radio<br>and TV.....                  | 16,095                    | 258,154           | 10,709            | 82,094                          | 57,628                       | 12,955                        | 8,981          | 35,560            | 3,955             | 28,733                          | 7,294                        | 2,132                         |
| Reupholstery and furniture repair....                                 | 15,742                    | 237,320           | 8,338             | 92,758                          | 46,826                       | 6,702                         | 8,961          | 32,100            | 3,071             | 42,588                          | 7,585                        | 1,387                         |
| Other repair services, except<br>automobile.....                      | 60,212                    | 871,944           | 41,289            | 368,796                         | 215,283                      | 61,718                        | 36,957         | 126,575           | 12,221            | 120,275                         | 37,709                       | 15,098                        |
| Motion pictures.....  | 7,008                     | 199,492           | 11,281            | 147,839                         | 29,448                       | 2,954                         | 2,650          | 5,572             | 1,245             | 9,795                           | 1,012                        | 139                           |
| Production, distribution, and related<br>services.....                | 4,155                     | 76,425            | 4,752             | 45,498                          | 17,299                       | 2,869                         | 2,571          | 5,489             | 1,232             | 9,389                           | 1,006                        | 139                           |
| Theaters.....   | 2,853                     | 123,067           | 6,529             | 102,341                         | 12,149                       | 85                            | (*)            | (*)               | (*)               | (*)                             | (*)                          | -                             |
| Amusement and recreation services,<br>except motion pictures.....     | 92,279                    | 1,183,825         | 121,557           | 1,068,852                       | 91,208                       | 29,228                        | 65,362         | 184,524           | 36,033            | 305,002                         | 128,038                      | 1,323                         |
| Theatrical producers, bands, orches-<br>tras, and entertainers.....   | 30,527                    | 246,468           | 13,053            | 87,066                          | 61,349                       | 341                           | 24,414         | 58,871            | 8,140             | 56,650                          | 13,001                       | 43                            |
| Bowling alleys, and billiard and pool<br>parlors.....                 | 8,629                     | 173,679           | 15,743            | 202,798                         | 22,445                       | 1,769                         | 3,401          | 16,264            | 2,361             | 25,806                          | 1,042                        | 80                            |
| Other amusement and recreation<br>services.....                       | 53,123                    | 763,678           | 92,761            | 778,988                         | 7,414                        | 27,118                        | 37,547         | 109,389           | 25,532            | 222,546                         | 142,081                      | 1,200                         |
| Medical and health services.....                                      | 276,014                   | 11,933,819        | 372,967           | 3,870,489                       | 6,478,429                    | 10,384                        | 52,270         | 258,301           | 26,157            | 276,426                         | 91,282                       | 465                           |
| Offices of physicians and surgeons....                                | 132,794                   | 6,849,507         | 191,869           | 1,739,722                       | 4,184,690                    | 1,400                         | 15,963         | 81,933            | 7,774             | 78,352                          | 27,989                       | 87                            |
| Offices of dentists and dental<br>surgeons.....                       | 72,803                    | 3,187,844         | 98,421            | 1,107,247                       | 1,623,934                    | 334                           | 6,753          | 39,831            | 5,287             | 54,185                          | 12,656                       | 3                             |
| Offices of osteopathic physicians.....                                | 5,733                     | 233,885           | 8,612             | 89,090                          | 137,141                      | 355                           | (*)            | (*)               | (*)               | (*)                             | (*)                          | -                             |
| Offices of chiropractors.....   | 15,502                    | 230,363           | 14,721            | 185,558                         | 125,950                      | 85                            | 7,306          | 40,386            | 2,777             | 34,709                          | 17,775                       | 36                            |
| Sanatoria, and convalescent and rest<br>homes.....                    | 14,551                    | 496,527           | 28,641            | 450,706                         | 57,498                       | 164                           | 7,909          | 38,919            | 3,998             | 62,172                          | 7,006                        | -                             |
| Other medical services.....   | 34,631                    | 935,693           | 30,703            | 298,166                         | 349,216                      | 8,046                         | 13,538         | 53,727            | 5,801             | 44,102                          | 24,549                       | 339                           |
| Legal services.....   | 77,891                    | 2,120,930         | 62,370            | 490,627                         | 1,108,966                    | 36                            | 22,720         | 91,080            | 9,098             | 76,459                          | 27,226                       | 33                            |
| Educational services.....   | 53,097                    | 324,206           | 25,922            | 333,463                         | 81,998                       | 2,224                         | 47,063         | 116,212           | 14,459            | 200,165                         | 40,678                       | 895                           |
| Engineering services.....   | 20,672                    | 607,190           | 17,430            | 154,624                         | 171,165                      | 6,451                         | 10,171         | 35,150            | 3,238             | 42,808                          | 10,636                       | 38                            |
| Architectural services.....   | 12,424                    | 423,844           | 8,670             | 80,348                          | 115,311                      | 17                            | 5,697          | 14,736            | 1,627             | 25,057                          | 3,875                        | 17                            |
| Certified public accountants.....                                     | 13,755                    | 326,778           | 10,313            | 75,194                          | 154,921                      | 52                            | 6,007          | 17,392            | 1,516             | 14,762                          | 9,256                        | -                             |
| Other accounting, auditing, and book-<br>keeping services.....        | 63,844                    | 529,507           | 26,462            | 276,617                         | 242,476                      | 164                           | 47,955         | 135,793           | 12,906            | 157,250                         | 62,252                       | 45                            |
| Other services.....   | 53,670                    | 583,334           | 23,897            | 264,704                         | 242,486                      | 8,917                         | 40,821         | 103,288           | 12,411            | 153,802                         | 20,225                       | 1,980                         |
| Nature of business not allocable.....                                 | 7,169                     | 69,087            | 4,947             | 40,412                          | 13,682                       | 2,027                         | 5,978          | 15,778            | 2,659             | 22,316                          | 2,686                        | 180                           |

Footnotes at end of table.



Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Selected industry  | Size of business receipts—Continued |                    |                    |                              |                        |                        |                         |                    |                    |                              |                        |                        |
|--|-------------------------------------|--------------------|--------------------|------------------------------|------------------------|------------------------|-------------------------|--------------------|--------------------|------------------------------|------------------------|------------------------|
|  | \$10,000 under \$25,000             |                    |                    |                              |                        |                        | \$25,000 under \$50,000 |                    |                    |                              |                        |                        |
|  | Number                              | Business receipts  | Depreciation       | Cost of depreciable property | Net profit (less loss) | Inventory, end-of-year | Number                  | Business receipts  | Depreciation       | Cost of depreciable property | Net profit (less loss) | Inventory, end-of-year |
|  | (Thousand dollars)                  | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)           | (Thousand dollars)     | (Thousand dollars)     | (Thousand dollars)      | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)           | (Thousand dollars)     | (Thousand dollars)     |
|  | (13)                                | (14)               | (15)               | (16)                         | (17)                   | (18)                   | (19)                    | (20)               | (21)               | (22)                         | (23)                   | (24)                   |
| Services—Continued   |                                     |                    |                    |                              |                        |                        |                         |                    |                    |                              |                        |                        |
| Personal services.....   | 73,921                              | 1,157,243          | 75,780             | 683,856                      | 315,415                | 15,737                 | 31,265                  | 1,069,669          | 60,706             | 626,103                      | 228,472                | 18,917                 |
| Coin-operated laundries and dry cleaning.....                      | 10,257                              | 167,854            | 28,266             | 230,515                      | 28,694                 | 243                    | 3,442                   | 113,296            | 12,459             | 126,394                      | 29,421                 | 161                    |
| Other laundries and dry cleaning plants.....                       | 11,118                              | 181,131            | 15,153             | 125,110                      | 42,447                 | 418                    | 8,392                   | 293,395            | 20,928             | 190,257                      | 50,556                 | 554                    |
| Photographic studios.....  | 4,890                               | 86,305             | 5,942              | 42,173                       | 22,592                 | 1,901                  | 1,768                   | 57,940             | 1,900              | 13,816                       | 15,642                 | 1,183                  |
| Beauty shops.....  | 24,126                              | 375,570            | 13,778             | 147,977                      | 84,277                 | 3,058                  | 8,891                   | 313,245            | 9,013              | 85,506                       | 64,221                 | 1,276                  |
| Barber shops.....  | 13,781                              | 196,535            | 4,188              | 46,717                       | 83,309                 | 112                    | 3,189                   | 107,150            | 1,523              | 16,993                       | 30,724                 | 33                     |
| Shoe repair shops, shoe shine parlors, and hat cleaning shops..... | 4,716                               | 68,795             | 2,021              | 18,792                       | 30,809                 | 6,204                  | 1,332                   | 42,368             | 535                | 7,043                        | 9,392                  | 7,116                  |
| Funeral service and crematories.....                               | 3,220                               | 50,645             | 5,931              | 69,168                       | 13,433                 | 2,739                  | 3,572                   | 119,744            | 13,934             | 173,840                      | 22,691                 | 7,532                  |
| Other personal services.....                                       | 1,813                               | 30,402             | 501                | 3,404                        | 9,854                  | 1,062                  | (*)                     | (*)                | (*)                | (*)                          | (*)                    | (*)                    |
| Business services.....   | 27,908                              | 440,874            | 22,330             | 163,224                      | 166,210                | 2,455                  | 13,292                  | 482,367            | 26,330             | 192,114                      | 130,291                | 4,148                  |
| Advertising.....   | 1,450                               | 23,667             | 1,271              | 8,339                        | 9,307                  | 312                    | 1,896                   | 70,886             | 1,159              | 9,657                        | 18,833                 | 568                    |
| Services to buildings.....   | 6,057                               | 92,989             | 4,153              | 23,339                       | 32,200                 | 138                    | 1,321                   | 47,812             | 1,908              | 11,069                       | 12,037                 | -                      |
| Consulting services.....   | 6,436                               | 105,949            | 3,959              | 35,212                       | 50,445                 | 300                    | 3,113                   | 112,272            | 2,725              | 26,905                       | 43,836                 | 615                    |
| Other business services.....                                       | 13,965                              | 218,269            | 12,953             | 96,334                       | 74,258                 | 1,705                  | 6,962                   | 251,397            | 20,538             | 144,483                      | 55,585                 | 2,965                  |
| Automobile parking, repair, and services.....                      | 26,735                              | 444,918            | 27,885             | 263,300                      | 103,063                | 10,108                 | 17,919                  | 650,096            | 28,467             | 263,309                      | 101,719                | 29,548                 |
| Top and body repair shops.....                                     | 5,450                               | 92,339             | 2,932              | 27,995                       | 16,094                 | 1,855                  | 3,345                   | 117,146            | 2,904              | 32,324                       | 20,786                 | 2,634                  |
| General repair shops.....  | 13,802                              | 230,932            | 9,434              | 111,579                      | 55,956                 | 6,633                  | 10,787                  | 395,746            | 11,432             | 111,325                      | 63,032                 | 22,344                 |
| Tire, paint, and other repair shops.....                           | 2,566                               | 45,498             | 2,481              | 20,224                       | 11,623                 | 1,607                  | 1,623                   | 62,773             | 2,439              | 22,226                       | 13,367                 | 4,418                  |
| Other automobile services, except repair.....                      | 4,917                               | 76,149             | 13,038             | 103,502                      | 19,390                 | 13                     | 2,164                   | 74,431             | 11,692             | 97,434                       | 4,534                  | 152                    |
| Repair services, except automobile.....                            | 28,585                              | 453,988            | 20,212             | 173,699                      | 160,930                | 17,877                 | 9,495                   | 326,027            | 10,512             | 88,511                       | 70,032                 | 17,598                 |
| Radio and TV repair shops.....                                     | 5,392                               | 86,115             | 3,720              | 37,154                       | 26,753                 | 4,806                  | 1,201                   | 41,018             | 841                | 5,119                        | 10,325                 | 1,514                  |
| Electrical repair shops, except radio and TV.....                  | 4,433                               | 76,821             | 2,937              | 23,507                       | 20,592                 | 3,226                  | 1,645                   | 54,414             | 1,246              | 9,293                        | 10,912                 | 1,605                  |
| Reupholstery and furniture repair.....                             | 4,245                               | 67,984             | 2,808              | 27,321                       | 16,464                 | 1,486                  | 1,723                   | 60,295             | 1,105              | 9,376                        | 12,685                 | 395                    |
| Other repair services, except automobile.....                      | 14,515                              | 223,068            | 10,747             | 85,717                       | 91,121                 | 8,359                  | 4,926                   | 170,300            | 7,320              | 64,723                       | 30,110                 | 14,084                 |
| Motion pictures.....   | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | 2,249                   | 73,498             | 5,494              | 61,633                       | 9,770                  | 2,498                  |
| Production, distribution, and related services.....                | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | 950                     | 31,530             | 2,770              | 28,728                       | 7,903                  | 2,466                  |
| Theaters.....  | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | 1,299                   | 41,968             | 2,724              | 32,905                       | 1,867                  | 32                     |
| Amusement and recreation services, except motion pictures.....     | 16,970                              | 266,289            | 21,260             | 178,504                      | 40,633                 | 4,253                  | 5,619                   | 203,350            | 18,583             | 181,063                      | 23,195                 | 5,232                  |
| Theatrical producers, bands, orchestras, and entertainers.....     | 4,416                               | 66,806             | 1,923              | 10,025                       | 20,436                 | 42                     | (*)                     | (*)                | (*)                | (*)                          | (*)                    | (*)                    |
| Bowling alleys, and billiard and pool parlors.....                 | 3,552                               | 51,749             | 3,519              | 33,263                       | 9,344                  | 516                    | 1,017                   | 41,699             | 2,840              | 51,961                       | 7,201                  | 367                    |
| Other amusement and recreation services.....                       | 9,002                               | 147,734            | 15,818             | 135,216                      | 16,853                 | 3,695                  | 3,598                   | 128,248            | 14,250             | 117,111                      | 8,278                  | 4,686                  |
| Medical and health services.....                                   | 51,690                              | 895,121            | 43,723             | 467,346                      | 465,153                | 2,083                  | 79,769                  | 2,971,703          | 98,693             | 1,049,067                    | 1,670,577              | 3,015                  |
| Offices of physicians and surgeons.....                            | 21,226                              | 371,504            | 18,359             | 169,134                      | 208,670                | 136                    | 37,597                  | 1,422,719          | 46,811             | 418,593                      | 899,408                | 486                    |
| Offices of dentists and dental surgeons.....                       | 12,936                              | 233,477            | 9,195              | 112,266                      | 119,781                | 69                     | 29,296                  | 1,085,029          | 34,187             | 407,635                      | 566,094                | 199                    |
| Offices of osteopathic physicians.....                             | 1,200                               | 19,802             | 952                | 10,729                       | 12,429                 | -                      | 1,885                   | 68,525             | 2,620              | 29,262                       | 41,549                 | 141                    |
| Offices of chiropractors.....                                      | 5,794                               | 101,112            | 0,976              | 82,994                       | 58,295                 | 46                     | 2,172                   | 74,914             | 4,155              | 56,856                       | 42,635                 | -                      |
| Sanatoria, and convalescent and rest homes.....                    | 2,204                               | 37,154             | 3,314              | 46,415                       | 5,516                  | -                      | 1,778                   | 68,791             | 3,794              | 65,929                       | 7,525                  | 2                      |
| Other medical services.....  | 8,330                               | 132,072            | 4,927              | 45,808                       | 60,462                 | 1,832                  | 7,041                   | 251,725            | 7,126              | 70,792                       | 113,366                | 2,187                  |
| Legal services.....  | 24,670                              | 425,805            | 16,809             | 116,730                      | 240,517                | 3                      | 20,398                  | 707,033            | 19,845             | 150,638                      | 397,159                | -                      |
| Educational services.....  | 3,610                               | 60,364             | 2,969              | 41,543                       | 17,452                 | 46                     | 1,536                   | 52,862             | 3,772              | 46,594                       | 9,006                  | 44                     |
| Engineering services.....  | 3,336                               | 56,528             | 1,932              | 16,196                       | 32,590                 | -                      | 4,304                   | 158,300            | 5,422              | 43,314                       | 48,076                 | 4,097                  |
| Architectural services.....  | 2,898                               | 43,435             | 1,855              | 10,120                       | 18,377                 | -                      | 1,784                   | 62,945             | 1,473              | 14,132                       | 22,514                 | -                      |
| Certified public accountants.....                                  | 2,200                               | 38,494             | 1,603              | 9,235                        | 23,081                 | -                      | 3,774                   | 125,953            | 3,723              | 27,838                       | 64,750                 | 52                     |
| Other accounting, auditing, and book-keeping services.....         | 10,988                              | 166,064            | 6,926              | 63,331                       | 94,778                 | 119                    | 3,798                   | 133,067            | 4,746              | 38,078                       | 50,707                 | -                      |
| Other services.....  | 7,151                               | 121,695            | 4,377              | 45,695                       | 65,023                 | 100                    | 3,500                   | 120,381            | 3,954              | 40,072                       | 62,846                 | 3,695                  |
| None of business not allocable.....                                | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | (*)                     | (*)                | (*)                | (*)                          | (*)                    | -                      |

Footnotes at end of table.

Table 2.8—NUMBER, BUSINESS RECEIPTS, DEPRECIATION, COST OF DEPRECIABLE PROPERTY, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Selected industry  | Size of business receipts—Continued |                    |                    |                              |                        |                        |                   |                    |                    |                              |                        |                        |
|--|-------------------------------------|--------------------|--------------------|------------------------------|------------------------|------------------------|-------------------|--------------------|--------------------|------------------------------|------------------------|------------------------|
|  | \$50,000 under \$100,000            |                    |                    |                              |                        |                        | \$100,000 or more |                    |                    |                              |                        |                        |
|  | Number                              | Business receipts  | Depreciation       | Cost of depreciable property | Net profit (less loss) | Inventory, end-of-year | Number            | Business receipts  | Depreciation       | Cost of depreciable property | Net profit (less loss) | Inventory, end-of-year |
|  | (Thousand dollars)                  | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)           | (Thousand dollars)     | (Thousand dollars)     |                   | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)           | (Thousand dollars)     | (Thousand dollars)     |
| Services—Continued   | (25)                                | (26)               | (27)               | (28)                         | (29)                   | (30)                   | (31)              | (32)               | (33)               | (34)                         | (35)                   | (36)                   |
| Personal services.....   | 13,755                              | 941,780            | 53,535             | 572,329                      | 183,515                | 19,937                 | 4,550             | 760,986            | 35,342             | 394,654                      | 110,096                | 14,002                 |
| Coin-operated laundries and dry cleaning.....                      | 826                                 | 53,599             | 9,253              | 69,839                       | 9,608                  | 21                     | 187               | 26,313             | 3,725              | 22,978                       | 4,074                  | -                      |
| Other laundries and dry cleaning plants.....                       | 4,083                               | 289,045            | 17,415             | 194,195                      | 45,770                 | 2,065                  | 1,541             | 283,808            | 11,472             | 146,330                      | 29,417                 | 1,655                  |
| Photographic studios.....  | 1,346                               | 90,483             | 3,862              | 35,640                       | 19,650                 | 2,363                  | 499               | 86,439             | 3,117              | 25,017                       | 12,494                 | 3,278                  |
| Beauty shops.....  | 2,810                               | 192,581            | 4,904              | 49,312                       | 34,259                 | 2,606                  | 706               | 105,018            | 4,013              | 32,309                       | 10,847                 | 1,806                  |
| Barber shops.....  | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | 223               | 36,122             | 820                | 7,695                        | 3,879                  | 20                     |
| Shoe repair shops, shoe shine parlors, and hat cleaning shops..... | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | 74                | 11,329             | 142                | 2,474                        | 1,459                  | 788                    |
| Funeral service and crematories.....                               | 3,569                               | 243,029            | 16,225             | 206,697                      | 61,735                 | 11,428                 | 1,269             | 200,410            | 10,959             | 151,829                      | 46,527                 | 6,455                  |
| Other personal services.....                                       | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | (*)               | (*)                | (*)                | (*)                          | (*)                    | -                      |
| Business services.....   | 6,962                               | 483,080            | 18,770             | 151,316                      | 116,455                | 5,030                  | 3,872             | 747,329            | 19,864             | 156,103                      | 97,730                 | 8,895                  |
| Advertising.....   | 849                                 | 61,345             | 1,059              | 6,695                        | 11,721                 | 19                     | 919               | 193,948            | 1,342              | 10,996                       | 19,403                 | 227                    |
| Services to buildings.....   | 1,064                               | 74,391             | 1,609              | 11,506                       | 14,826                 | 631                    | 570               | 94,443             | 1,963              | 16,236                       | 12,653                 | 2,079                  |
| Consulting services.....   | 1,376                               | 95,902             | 1,982              | 15,607                       | 31,141                 | 1,371                  | 473               | 78,345             | 1,621              | 16,855                       | 19,462                 | 1,159                  |
| Other business services.....                                       | 3,673                               | 251,442            | 14,120             | 117,508                      | 58,767                 | 3,009                  | 1,910             | 380,593            | 14,938             | 112,016                      | 46,212                 | 5,430                  |
| Automobile parking, repair, and services.....                      | 10,187                              | 700,039            | 19,679             | 202,619                      | 83,804                 | 28,590                 | 4,464             | 739,687            | 20,232             | 203,919                      | 73,208                 | 39,509                 |
| Top and body repair shops.....                                     | 2,968                               | 201,771            | 4,454              | 63,719                       | 27,445                 | 5,269                  | 949               | 145,633            | 1,974              | 24,818                       | 14,515                 | 2,131                  |
| General repair shops.....  | 5,884                               | 412,921            | 9,894              | 102,664                      | 46,441                 | 19,919                 | 2,296             | 393,728            | 7,291              | 90,716                       | 35,818                 | 24,927                 |
| Tire, paint, and other repair shops.....                           | 723                                 | 47,070             | 1,210              | 13,795                       | 5,979                  | 3,278                  | 560               | 76,253             | 1,965              | 20,606                       | 10,710                 | 3,330                  |
| Other automobile services, except repair.....                      | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | 659               | 124,073            | 9,002              | 67,779                       | 12,165                 | 9,121                  |
| Repair services, except automobile.....                            | 5,377                               | 362,936            | 10,527             | 86,475                       | 52,680                 | 26,339                 | 1,771             | 272,257            | 7,269              | 71,119                       | 33,181                 | 16,369                 |
| Radio and TV repair shops.....                                     | 1,258                               | 79,908             | 1,698              | 17,055                       | 9,274                  | 6,478                  | 227               | 34,984             | 1,172              | 8,424                        | 3,322                  | 2,627                  |
| Electrical repair shops, except radio and TV.....                  | 746                                 | 46,060             | 1,842              | 13,910                       | 6,947                  | 3,311                  | 290               | 45,299             | 729                | 6,651                        | 5,883                  | 2,681                  |
| Reupholstery and furniture repair.....                             | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | 294               | 38,875             | 635                | 6,746                        | 4,828                  | 1,703                  |
| Other repair services, except automobile.....                      | 2,854                               | 198,902            | 6,268              | 48,783                       | 31,195                 | 14,819                 | 960               | 153,099            | 4,733              | 49,298                       | 19,148                 | 9,358                  |
| Motion pictures.....   | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | 347               | 64,889             | 2,116              | 27,623                       | 12,299                 | 239                    |
| Production, distribution, and related services.....                | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | 144               | 23,744             | 442                | 4,887                        | 5,671                  | 237                    |
| Theaters.....  | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | 203               | 41,145             | 1,674              | 22,736                       | 6,628                  | 2                      |
| Amusement and recreation services, except motion pictures.....     | 2,680                               | 188,313            | 15,682             | 144,803                      | 21,100                 | 9,334                  | 1,648             | 341,349            | 29,999             | 259,480                      | 28,318                 | 9,086                  |
| Theatrical producers, bands, orchestras, and entertainers.....     | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | 260               | 56,826             | 892                | 5,562                        | 15,692                 | -                      |
| Bowling alleys, and billiard and pool parlors.....                 | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | 253               | 37,626             | 4,202              | 56,253                       | 647                    | 675                    |
| Other amusement and recreation services.....                       | 1,841                               | 131,410            | 12,256             | 106,450                      | 12,385                 | 9,126                  | 1,135             | 246,897            | 24,905             | 197,665                      | 11,979                 | 8,411                  |
| Medical and health services.....                                   | 74,045                              | 5,052,733          | 136,647            | 1,347,945                    | 2,905,228              | 2,760                  | 18,240            | 2,755,961          | 67,747             | 729,705                      | 1,346,189              | 2,061                  |
| Offices of physicians and surgeons.....                            | 45,184                              | 3,125,330          | 77,858             | 694,328                      | 2,000,576              | 210                    | 12,824            | 1,848,021          | 41,067             | 379,315                      | 1,048,047              | 481                    |
| Offices of dentists and dental surgeons.....                       | 20,658                              | 1,383,501          | 39,854             | 434,851                      | 706,499                | 19                     | 3,160             | 446,006            | 9,898              | 98,310                       | 218,904                | 44                     |
| Offices of osteopathic physicians.....                             | 1,555                               | 104,694            | 3,548              | 36,566                       | 59,994                 | 186                    | 292               | 37,359             | 972                | 9,627                        | 21,862                 | 28                     |
| Offices of chiropractors.....                                      | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | (*)               | (*)                | (*)                | (*)                          | (*)                    | -                      |
| Sanatoria, and convalescent and rest homes.....                    | 1,584                               | 109,637            | 6,322              | 93,328                       | 11,912                 | 29                     | 1,076             | 242,026            | 11,213             | 182,862                      | 25,539                 | 133                    |
| Other medical services.....  | 4,835                               | 315,742            | 8,255              | 77,911                       | 119,056                | 2,313                  | 887               | 182,427            | 4,594              | 59,553                       | 31,783                 | 1,375                  |
| Legal services.....  | 8,091                               | 547,699            | 11,543             | 98,694                       | 293,925                | -                      | 2,012             | 349,313            | 5,075              | 42,106                       | 150,139                | -                      |
| Educational services.....  | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | 315               | 56,509             | 2,502              | 21,252                       | 8,477                  | 1,152                  |
| Engineering services.....  | 1,781                               | 123,264            | 3,172              | 23,383                       | 38,976                 | 1,401                  | 1,080             | 233,948            | 3,666              | 28,923                       | 40,887                 | 915                    |
| Architectural services.....  | 1,001                               | 72,919             | 1,095              | 10,320                       | 24,748                 | -                      | 1,044             | 229,809            | 2,620              | 20,719                       | 45,797                 | -                      |
| Certified public accountants.....                                  | 1,462                               | 96,792             | 2,523              | 16,913                       | 41,596                 | -                      | 312               | 48,147             | 948                | 6,446                        | 16,238                 | -                      |
| Other accounting, auditing, and book-keeping services.....         | 923                                 | 59,779             | 1,247              | 12,658                       | 23,161                 | -                      | 180               | 34,804             | 637                | 5,300                        | 5,578                  | -                      |
| Other services.....  | 1,586                               | 110,814            | 2,033              | 15,220                       | 60,638                 | 368                    | 612               | 127,156            | 1,122              | 9,915                        | 33,754                 | 2,774                  |
| Nature of business not allocable.....                              | (*)                                 | (*)                | (*)                | (*)                          | (*)                    | (*)                    | 103               | 23,618             | 188                | 2,118                        | 2,353                  | 1,671                  |

<sup>1</sup>Net loss exceeds net profit.

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Receipts not reported are included in the business receipts size class "Under \$10,000."

Estimates may not add to totals because of the omission of certain industries due to high sampling variability.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."



## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME

| Selected industry and size of adjusted gross income | Number of |            | Business receipts<br><br>(Thousand dollars) | Adjusted gross income           |  |  | Taxable income<br><br>(Thousand dollars) | Income tax after credits<br><br>(Thousand dollars) |
|---|-----------|------------|---|---------------------------------|--|--|--|--|
|   | Returns   | Businesses |   | Total<br><br>(Thousand dollars) | Net profit (less loss)<br><br>(Thousand dollars) | Other income (less loss)<br><br>(Thousand dollars) |  |  |
|   | (1)       | (2)        | (3)   | (4)                             | (5)  | (6)  | (7)                                      | (8)  |
| ALL INDUSTRIES                                      |           |            |   |                                 |  |  |  |  |
| Total.....  | 8,490,373 | 9,211,613  | 222,105,222                                 | 81,705,848                      | 31,870,535                                       | 49,835,313   | 53,350,893                               | 12,911,096   |
| Taxable returns, total.....                         | 6,536,465 | 7,081,283  | 182,758,261                                 | 78,578,659                      | 31,478,985                                       | 47,099,674   | 52,818,969                               | 12,911,096   |
| Under \$2,000.....                                  | 199,187   | 205,681    | 1,295,066                                   | 302,570                         | 166,137  | 136,433  | 82,839                                   | 11,510   |
| \$2,000 under \$5,000.....                          | 1,150,239 | 1,240,002  | 14,200,729                                  | 4,235,017                       | 1,850,438  | 2,384,579  | 1,726,318                                | 253,244  |
| \$5,000 under \$10,000.....                         | 2,550,315 | 2,744,837  | 45,940,122                                  | 18,945,485                      | 6,373,490  | 12,571,995   | 10,267,705                               | 1,694,529  |
| \$10,000 under \$20,000.....                        | 1,887,752 | 2,041,618  | 57,753,652                                  | 25,520,226                      | 9,232,756  | 16,287,470   | 17,296,323                               | 3,310,910  |
| \$20,000 under \$50,000.....                        | 626,296   | 703,916    | 46,755,505                                  | 18,294,230                      | 9,703,967  | 8,590,263  | 14,285,584                               | 3,649,463  |
| \$50,000 under \$100,000.....                       | 99,984    | 116,889    | 12,384,495                                  | 6,571,139                       | 3,385,257  | 3,185,882  | 5,389,793                                | 2,027,991  |
| \$100,000 under \$500,000.....                      | 21,649    | 26,812     | 4,132,703                                   | 3,455,245                       | 778,326  | 2,676,919  | 2,762,620                                | 1,387,796  |
| \$500,000 or more.....                              | 1,043     | 1,528      | 295,989                                     | 1,254,747                       | 11,386   | 1,266,133  | 1,007,787                                | 575,653  |
| Nontaxable returns.....                             | 1,953,908 | 2,130,330  | 39,346,961                                  | 3,127,189                       | 391,550  | 2,735,639  | 531,924                                  | -  |
| AGRICULTURE, FORESTRY, AND FISHERIES                |           |            |   |                                 |  |  |  |  |
| Total.....  | 3,173,269 | 3,205,683  | 37,361,795                                  | 24,121,528                      | 3,545,128  | 20,576,400   | 15,154,369                               | 3,491,542  |
| Taxable returns, total.....                         | 2,177,778 | 2,202,819  | 24,943,507                                  | 22,352,676                      | 3,461,972  | 18,890,704   | 14,782,404                               | 3,491,542  |
| Under \$2,000.....                                  | 84,556    | 85,230     | 310,270                                     | 127,521                         | 46,152   | 81,369   | 33,977                                   | 4,655  |
| \$2,000 under \$5,000.....                          | 487,862   | 492,811    | 3,232,129                                   | 1,785,679                       | 429,395  | 1,356,284  | 743,724                                  | 104,596  |
| \$5,000 under \$10,000.....                         | 936,955   | 944,125    | 8,259,639                                   | 6,878,536                       | 1,218,382  | 5,660,154  | 3,865,668                                | 611,711  |
| \$10,000 under \$20,000.....                        | 520,951   | 527,661    | 7,609,760                                   | 6,889,504                       | 1,290,576  | 5,598,928  | 4,823,726                                | 892,630  |
| \$20,000 under \$50,000.....                        | 119,259   | 123,091    | 4,230,991                                   | 3,458,429                       | 557,745  | 2,900,684  | 2,762,007                                | 695,203  |
| \$50,000 under \$100,000.....                       | 20,886    | 22,039     | 897,458                                     | 1,404,666                       | 5,497  | 1,399,169  | 1,143,111                                | 430,979  |
| \$100,000 under \$500,000.....                      | 6,785     | 7,263      | 349,122                                     | 1,166,612                       | 166,637  | 1,233,249  | 913,443                                  | 464,152  |
| \$500,000 or more.....                              | 524       | 599        | 54,138                                      | 641,729                         | 19,138   | 660,867  | 496,748                                  | 287,616  |
| Nontaxable returns.....                             | 995,491   | 1,002,864  | 12,418,288                                  | 1,768,852                       | 83,156   | 1,685,696  | 371,965                                  | -  |
| Field Crop Farms                                    |           |            |   |                                 |  |  |  |  |
| Total.....  | 1,194,403 | 1,200,523  | 10,980,912                                  | 8,854,055                       | 1,705,047  | 7,149,008  | 5,595,936                                | 1,221,051  |
| Taxable returns, total.....                         | 832,369   | 837,863    | 7,398,885                                   | 8,203,007                       | 1,576,397  | 6,626,610  | 5,460,174                                | 1,221,051  |
| Under \$2,000.....                                  | 30,860    | 30,860     | 105,382                                     | 47,133                          | 17,521   | 29,612   | 12,426                                   | 1,747  |
| \$2,000 under \$5,000.....                          | 193,702   | 194,711    | 1,082,064                                   | 705,840                         | 202,031  | 503,809  | 302,210                                  | 42,666   |
| \$5,000 under \$10,000.....                         | 355,305   | 356,298    | 2,521,783                                   | 2,610,083                       | 492,650  | 2,117,433  | 1,480,126                                | 236,858  |
| \$10,000 under \$20,000.....                        | 196,615   | 198,520    | 2,314,264                                   | 2,607,870                       | 567,742  | 2,040,128  | 1,854,558                                | 343,007  |
| \$20,000 under \$50,000.....                        | 47,089    | 48,326     | 1,164,062                                   | 1,342,115                       | 279,330  | 1,062,785  | 1,083,576                                | 271,003  |
| \$50,000 under \$100,000.....                       | 6,934     | 7,196      | 163,497                                     | 455,551                         | 21,890   | 433,661  | 377,542                                  | 142,298  |
| \$100,000 under \$500,000.....                      | 1,748     | 1,828      | 44,912                                      | 288,596                         | 13,129   | 291,725  | 234,090                                  | 119,438  |
| \$500,000 or more.....                              | 116       | 124        | 2,921                                       | 145,819                         | 1,638  | 147,457  | 115,646                                  | 64,034   |
| Nontaxable returns.....                             | 362,034   | 362,660    | 3,582,027                                   | 651,048                         | 128,650  | 522,398  | 135,762                                  | -  |
| Fruit, Tree Nut, and Vegetable Farms                |           |            |   |                                 |  |  |  |  |
| Total.....  | 138,570   | 139,942    | 1,907,282                                   | 1,591,951                       | 136,371  | 1,455,580  | 1,094,836                                | 295,564  |
| Taxable returns, total.....                         | 108,047   | 108,593    | 1,423,094                                   | 1,557,547                       | 173,877  | 1,383,670  | 1,084,223                                | 295,564  |
| Under \$2,000.....                                  | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | (*)  |
| \$2,000 under \$5,000.....                          | 18,978    | 18,978     | 119,492                                     | 70,470                          | 7,658  | 62,812   | 28,136                                   | 3,854  |
| \$5,000 under \$10,000.....                         | 38,730    | 39,066     | 291,351                                     | 295,839                         | 23,143   | 272,696  | 162,101                                  | 26,267   |
| \$10,000 under \$20,000.....                        | 32,350    | 32,403     | 426,307                                     | 446,610                         | 63,499   | 383,111  | 317,447                                  | 60,641   |
| \$20,000 under \$50,000.....                        | 12,067    | 12,136     | 385,515                                     | 366,058                         | 58,655   | 307,403  | 288,365                                  | 73,341   |
| \$50,000 under \$100,000.....                       | 2,260     | 2,314      | 125,649                                     | 151,906                         | 17,560   | 134,346  | 119,322                                  | 43,984   |
| \$100,000 under \$500,000.....                      | 828       | 857        | 67,658                                      | 143,633                         | 3,863  | 139,770  | 110,882                                  | 55,324   |
| \$500,000 or more.....                              | 53        | 58         | 3,120                                       | 78,692                          | 1,576  | 79,268   | 56,312                                   | 31,943   |
| Nontaxable returns.....                             | 30,523    | 31,349     | 484,188                                     | 34,404                          | 137,506  | 71,910   | 10,613                                   | -  |
| Livestock Farms                                     |           |            |   |                                 |  |  |  |  |
| Total.....  | 1,468,293 | 1,470,833  | 21,143,282                                  | 9,838,196                       | 1,431,896  | 8,406,300  | 5,936,640                                | 1,326,345  |
| Taxable returns, total.....                         | 940,092   | 941,765    | 13,553,121                                  | 8,867,736                       | 1,382,690  | 7,485,046  | 5,735,195                                | 1,326,345  |
| Under \$2,000.....                                  | 41,544    | 41,544     | 158,019                                     | 61,417                          | 24,888   | 36,529   | 16,239                                   | 2,208  |
| \$2,000 under \$5,000.....                          | 231,706   | 231,706    | 1,789,000                                   | 855,223                         | 187,783  | 667,440  | 355,540                                  | 49,764   |
| \$5,000 under \$10,000.....                         | 420,543   | 420,891    | 4,788,053                                   | 3,056,584                       | 602,423  | 2,454,161  | 1,718,326                                | 264,368  |
| \$10,000 under \$20,000.....                        | 201,105   | 201,904    | 4,137,969                                   | 2,620,357                       | 572,250  | 2,048,107  | 1,829,301                                | 330,219  |
| \$20,000 under \$50,000.....                        | 35,289    | 35,550     | 2,046,607                                   | 1,021,410                       | 106,635  | 914,775  | 827,014                                  | 208,479  |
| \$50,000 under \$100,000.....                       | 6,910     | 7,075      | 421,734                                     | 475,211                         | 146,808  | 522,019  | 388,412                                  | 147,759  |
| \$100,000 under \$500,000.....                      | 2,750     | 2,839      | 169,305                                     | 487,170                         | 152,255  | 539,425  | 375,267                                  | 191,095  |
| \$500,000 or more.....                              | 245       | 256        | 42,434                                      | 290,364                         | 12,226   | 302,590  | 225,096                                  | 132,453  |
| Nontaxable returns.....                             | 528,201   | 529,068    | 7,590,161                                   | 970,460                         | 49,206   | 921,254  | 201,445                                  | -  |
| Animal Specialty Farms                              |           |            |   |                                 |  |  |  |  |
| Total.....  | 56,941    | 57,303     | 215,539                                     | 665,304                         | 1103,018   | 768,322  | 450,902                                  | 119,281  |
| Taxable returns, total.....                         | 48,638    | 48,999     | 140,405                                     | 662,507                         | 162,984  | 725,491  | 446,578                                  | 119,281  |
| Under \$2,000.....                                  | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | (*)  |
| \$2,000 under \$5,000.....                          | 5,768     | 6,104      | 8,212                                       | 21,459                          | 4,884  | 26,343   | 9,109                                    | 1,319  |
| \$5,000 under \$10,000.....                         | 18,813    | 18,813     | 38,292                                      | 147,069                         | 17,131   | 164,200  | 81,409                                   | 13,747   |
| \$10,000 under \$20,000.....                        | 18,052    | 18,052     | 54,143                                      | 239,656                         | 113,741  | 253,397  | 162,022                                  | 31,103   |
| \$20,000 under \$50,000.....                        | 3,791     | 3,814      | 19,162                                      | 110,756                         | 12,664   | 123,420  | 83,829                                   | 21,377   |
| \$50,000 under \$100,000.....                       | 908       | 908        | 7,701                                       | 61,518                          | 18,279   | 69,797   | 48,360                                   | 18,168   |
| \$100,000 under \$500,000.....                      | 269       | 271        | 7,897                                       | 46,641                          | 15,452   | 52,093   | 36,087                                   | 18,448   |
| \$500,000 or more.....                              | 29        | 29         | 2,962                                       | 33,791                          | 1,370  | 35,161   | 25,302                                   | 15,066   |
| Nontaxable returns.....                             | 8,303     | 8,304      | 75,134                                      | 2,797                           | 140,034  | 42,831   | 4,324                                    | -  |

Footnotes at end of table.

## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income  | Number of |            | Business receipts<br><br>(Thousand dollars) | Adjusted gross income           |  |  | Taxable income<br><br>(Thousand dollars) | Income tax after credits<br><br>(Thousand dollars) |
|--|-----------|------------|---|---------------------------------|--|--|--|--|
|  | Returns   | Businesses |   | Total<br><br>(Thousand dollars) | Net profit (less loss)<br><br>(Thousand dollars) | Other income (less loss)<br><br>(Thousand dollars) |  |  |
|  |           |            |   |                                 |  |  |  |  |
|  | (1)       | (2)        | (3)   | (4)                             | (5)  | (6)  | (7)                                      | (8)  |
| AGRICULTURE, FORESTRY, AND FISHERIES—Continued       |           |            |   |                                 |  |  |  |  |
| <u>Other Farms</u>                                   |           |            |   |                                 |  |  |  |  |
| Total.....   | 173,210   | 173,963    | 770,442                                     | 2,023,001                       | 145,447  | 2,068,448  | 1,380,955                                | 386,551  |
| Taxable returns, total.....                          | 138,440   | 139,185    | 577,876                                     | 1,965,854                       | 120,046  | 1,985,900  | 1,367,091                                | 386,551  |
| Under \$2,000.....                                   | 3,751     | 3,751      | 4,101                                       | 5,743                           | 711  | 5,032  | 1,425                                    | 190  |
| \$2,000 under \$5,000.....                           | 20,689    | 20,689     | 62,767                                      | 75,698                          | 4,554  | 71,144   | 29,744                                   | 4,232  |
| \$5,000 under \$10,000.....                          | 53,681    | 54,018     | 153,532                                     | 396,761                         | 18,610   | 405,371  | 225,184                                  | 37,070   |
| \$10,000 under \$20,000.....                         | 42,240    | 42,394     | 132,494                                     | 568,519                         | 111,244  | 579,763  | 390,702                                  | 75,414   |
| \$20,000 under \$50,000.....                         | 13,973    | 14,134     | 160,520                                     | 419,403                         | 9,377  | 410,026  | 326,411                                  | 83,293   |
| \$50,000 under \$100,000.....                        | 2,973     | 3,035      | 42,954                                      | 201,237                         | 15,657   | 206,894  | 161,185                                  | 60,813   |
| \$100,000 under \$500,000.....                       | 1,047     | 1,073      | 19,447                                      | 180,231                         | 17,497   | 187,728  | 140,706                                  | 71,532   |
| \$500,000 or more.....                               | 86        | 91         | 2,061                                       | 118,262                         | 11,680   | 119,942  | 91,734                                   | 54,007   |
| Nontaxable returns.....                              | 34,770    | 34,778     | 192,566                                     | 57,147                          | 125,401  | 82,548   | 13,864                                   | -  |
| <u>Miscellaneous Agricultural Services</u>           |           |            |   |                                 |  |  |  |  |
| Total.....   | 18,748    | 18,777     | 461,492                                     | 132,897                         | 43,131   | 89,766   | 95,804                                   | 20,033   |
| Taxable returns, total.....                          | 12,754    | 12,780     | 323,689                                     | 136,864                         | 47,035   | 89,829   | 93,488                                   | 20,033   |
| Under \$2,000.....                                   | 3,272     | 3,272      | 30,528                                      | 9,955                           | 2,675  | 7,280  | 3,318                                    | 464  |
| \$2,000 under \$5,000.....                           | 4,922     | 4,923      | 93,458                                      | 36,532                          | 12,128   | 24,404   | 23,612                                   | 4,086  |
| \$5,000 under \$10,000.....                          | 3,167     | 3,167      | 78,130                                      | 43,412                          | 12,667   | 30,745   | 28,299                                   | 5,110  |
| \$10,000 under \$20,000.....                         | 1,256     | 1,280      | 88,609                                      | 35,197                          | 15,052   | 20,145   | 28,414                                   | 6,488  |
| \$20,000 under \$50,000.....                         | 113       | 114        | 21,619                                      | 7,584                           | 3,575  | 4,009  | 6,565                                    | 2,187  |
| \$50,000 under \$100,000.....                        | 23        | 23         | 11,333                                      | 3,515                           | 952  | 2,563  | 2,822                                    | 1,409  |
| \$100,000 under \$500,000.....                       | 1         | 1          | 12  | 669                             | 14   | 683  | 458                                      | 289  |
| \$500,000 or more.....                               | 5,994     | 5,997      | 137,803                                     | 13,967                          | 13,904   | 163  | 2,316                                    | -  |
| Nontaxable returns.....                              | 5,994     | 5,997      | 137,803                                     | 13,967                          | 13,904   | 163  | 2,316                                    | -  |
| <u>Offices of Veterinarians and Animal Hospitals</u> |           |            |   |                                 |  |  |  |  |
| Total.....   | 14,516    | 14,520     | 479,953                                     | 238,550                         | 176,720  | 61,830   | 167,370                                  | 41,918   |
| Taxable returns, total.....                          | 13,273    | 13,277     | 449,375                                     | 236,212                         | 171,780  | 64,432   | 167,370                                  | 41,918   |
| Under \$2,000.....                                   | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$2,000 under \$5,000.....                           | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | (*)  |
| \$5,000 under \$10,000.....                          | 3,686     | 3,686      | 64,744                                      | 29,331                          | 24,184   | 5,147  | 15,261                                   | 2,444  |
| \$10,000 under \$20,000.....                         | 5,033     | 5,033      | 125,865                                     | 68,535                          | 47,048   | 21,487   | 45,608                                   | 8,646  |
| \$20,000 under \$50,000.....                         | 3,604     | 3,604      | 205,251                                     | 104,246                         | 80,414   | 23,832   | 79,169                                   | 19,752   |
| \$50,000 under \$100,000.....                        | 414       | 414        | 46,122                                      | 26,232                          | 19,216   | 7,016  | 21,885                                   | 8,276  |
| \$100,000 under \$500,000.....                       | 29        | 33         | 2,925                                       | 4,460                           | 864  | 3,596  | 3,702                                    | 1,837  |
| \$500,000 or more.....                               | 3         | 3          | 68  | 1,892                           | 178  | 2,070  | 1,498                                    | 931  |
| Nontaxable returns.....                              | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | -  | -  |
| <u>Other Animal Husbandry Services</u>               |           |            |   |                                 |  |  |  |  |
| Total.....   | 31,788    | 31,825     | 504,013                                     | 404,920                         | 1534   | 405,454  | 264,122                                  | 81,039   |
| Taxable returns, total.....                          | 26,896    | 26,926     | 382,071                                     | 387,667                         | 11,172   | 376,495  | 263,537                                  | 81,039   |
| Under \$2,000.....                                   | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | (*)  |
| \$2,000 under \$5,000.....                           | 3,087     | 3,087      | 28,095                                      | 9,799                           | 929  | 8,870  | 3,661                                    | 510  |
| \$5,000 under \$10,000.....                          | 10,728    | 10,728     | 91,066                                      | 78,360                          | 15,736   | 62,624   | 44,846                                   | 7,548  |
| \$10,000 under \$20,000.....                         | 8,921     | 8,921      | 129,759                                     | 115,828                         | 647  | 115,181  | 74,407                                   | 14,418   |
| \$20,000 under \$50,000.....                         | 1,944     | 1,967      | 70,673                                      | 57,912                          | 14   | 57,898   | 44,286                                   | 11,576   |
| \$50,000 under \$100,000.....                        | 615       | 620        | 27,130                                      | 41,135                          | 1242   | 41,377   | 31,601                                   | 11,734   |
| \$100,000 under \$500,000.....                       | 233       | 235        | 20,399                                      | 41,431                          | 13,569   | 45,000   | 30,291                                   | 15,219   |
| \$500,000 or more.....                               | 26        | 26         | 479   | 40,989                          | 1,183  | 42,172   | 33,934                                   | 19,962   |
| Nontaxable returns.....                              | 4,892     | 4,899      | 121,942                                     | 17,253                          | 11,706   | 28,959   | 585                                      | -  |
| <u>Horticultural Services</u>                        |           |            |   |                                 |  |  |  |  |
| Total.....   | 51,492    | 51,492     | 565,197                                     | 365,546                         | 145,507  | 220,039  | 196,285                                  | 37,629   |
| Taxable returns, total.....                          | 40,853    | 40,853     | 472,200                                     | 346,127                         | 130,869  | 215,258  | 195,584                                  | 37,629   |
| Under \$2,000.....                                   | (-)       | (-)        | (-)   | (*)                             | (*)  | (*)  | (*)                                      | (*)  |
| \$2,000 under \$5,000.....                           | 8,049     | 8,049      | 78,609                                      | 29,296                          | 15,804   | 13,492   | 9,936                                    | 1,438  |
| \$5,000 under \$10,000.....                          | 20,533    | 20,533     | 132,752                                     | 152,708                         | 52,356   | 100,352  | 72,871                                   | 12,004   |
| \$10,000 under \$20,000.....                         | 9,944     | 9,944      | 158,691                                     | 129,486                         | 43,675   | 85,811   | 86,310                                   | 16,526   |
| \$20,000 under \$50,000.....                         | 838       | 838        | 65,339                                      | 21,841                          | 12,712   | 9,129  | 16,947                                   | 3,942  |
| \$50,000 under \$100,000.....                        | 123       | 123        | 31,441                                      | 7,459                           | 4,146  | 3,313  | 6,385                                    | 2,315  |
| \$100,000 under \$500,000.....                       | 21        | 21         | 2,627                                       | 3,361                           | 245  | 3,116  | 2,598                                    | 1,331  |
| \$500,000 or more.....                               | -         | -          | -   | -                               | -  | -  | -  | -  |
| Nontaxable returns.....                              | 10,639    | 10,639     | 92,997                                      | 19,419                          | 14,638   | 4,781  | 701                                      | -  |
| <u>Forestry</u>                                      |           |            |   |                                 |  |  |  |  |
| Total.....   | 9,380     | 9,382      | 94,523                                      | 96,126                          | 11,559   | 84,567   | 62,229                                   | 20,139   |
| Taxable returns, total.....                          | 6,392     | 6,394      | 51,015                                      | 93,252                          | 10,578   | 82,674   | 62,229                                   | 20,139   |
| Under \$2,000.....                                   | 3,900     | 3,900      | 33,914                                      | 21,748                          | 8,250  | 13,498   | 9,023                                    | 1,387  |
| \$2,000 under \$5,000.....                           | 2,276     | 2,276      | 15,712                                      | 39,132                          | 3,245  | 35,887   | 28,346                                   | 6,555  |
| \$5,000 under \$10,000.....                          | 154       | 154        | 555   | 10,983                          | 1304   | 11,287   | 8,649                                    | 3,236  |
| \$10,000 under \$20,000.....                         | 52        | 54         | 753   | 9,431                           | 1340   | 9,771  | 7,110                                    | 3,735  |
| \$20,000 under \$50,000.....                         | 10        | 10         | 81  | 11,958                          | 1273   | 12,231   | 9,101                                    | 5,226  |
| \$50,000 or more.....                                | 2,988     | 2,988      | 43,508                                      | 2,874                           | 981  | 1,893  | -  | -  |
| Nontaxable returns.....                              | 2,988     | 2,988      | 43,508                                      | 2,874                           | 981  | 1,893  | -  | -  |

Footnotes at end of table.



## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |   |   | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|---|-----------|------------|---|-----------------------------|---|---|--------------------------------------|--|
|   | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) | Other income<br>(less loss)<br>(Thousand dollars) |                                      |  |
|   | (1)       | (2)        | (3)                                     | (4)                         | (5)   | (6)   | (7)                                  | (8)  |
| AGRICULTURE, FORESTRY, AND FISHERIES—Continued      |           |            |   |                             |   |   |                                      |  |
| Fisheries   |           |            |   |                             |   |   |                                      |  |
| Total.....  | 35,188    | 35,241     | 236,432                                 | 232,306                     | 45,876  | 186,430   | 137,147                              | 25,971   |
| Taxable returns, total.....                         | 24,618    | 24,671     | 169,516                                 | 213,569                     | 42,210  | 171,359   | 132,737                              | 25,971   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)   | (*)   | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 5,621     | 5,621      | 41,564                                  | 18,468                      | 12,943  | 5,525   | 6,652                                | 980  |
| \$5,000 under \$10,000.....                         | 11,942    | 11,942     | 53,104                                  | 88,218                      | 15,068  | 73,150  | 50,177                               | 8,481  |
| \$10,000 under \$20,000.....                        | 5,510     | 5,510      | 41,813                                  | 75,267                      | 6,932   | 68,335  | 51,678                               | 10,100   |
| \$20,000 under \$50,000.....                        | 774       | 827        | 19,840                                  | 21,301                      | 6,265   | 15,036  | 16,917                               | 3,682  |
| \$50,000 under \$100,000.....                       | 76        | 76         | 8,755                                   | 5,078                       | 912   | 4,166   | 3,934                                | 1,294  |
| \$100,000 under \$500,000.....                      | 22        | 22         | 1,716                                   | 3,428                       | 1,266   | 3,694   | 2,497                                | 1,099  |
| \$500,000 or more.....                              | 1         | 1          | -                                       | 595                         | -   | 595   | 505                                  | 280  |
| Nontaxable returns.....                             | 10,570    | 10,570     | 66,916                                  | 18,737                      | 3,666   | 15,071  | 4,410                                | -  |
| MINING  |           |            |   |                             |   |   |                                      |  |
| Total.....  | 41,156    | 43,488     | 1,219,968                               | 1,437,839                   | 173,873   | 1,264,966   | 1,128,701                            | 448,472  |
| Taxable returns, total.....                         | 32,562    | 34,709     | 834,972                                 | 1,441,120                   | 4,480   | 1,436,640   | 1,085,368                            | 448,472  |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -   | -   | -                                    | -  |
| \$2,000 under \$5,000.....                          | 3,383     | 3,385      | 22,063                                  | 12,894                      | 6,724   | 6,170   | 6,202                                | 934  |
| \$5,000 under \$10,000.....                         | 5,757     | 6,713      | 74,474                                  | 41,840                      | 6,322   | 35,518  | 22,562                               | 3,556  |
| \$10,000 under \$20,000.....                        | 8,790     | 9,133      | 126,736                                 | 126,736                     | 8,597   | 117,552   | 84,545                               | 16,164   |
| \$20,000 under \$50,000.....                        | 8,444     | 8,720      | 253,817                                 | 261,303                     | 8,959   | 252,344   | 200,126                              | 51,228   |
| \$50,000 under \$100,000.....                       | 3,674     | 3,923      | 141,025                                 | 253,429                     | 77  | 253,352   | 203,600                              | 77,136   |
| \$100,000 under \$500,000.....                      | 2,270     | 2,563      | 158,099                                 | 422,152                     | 119,131   | 441,283   | 322,745                              | 164,781  |
| \$500,000 or more.....                              | 244       | 272        | 58,758                                  | 323,353                     | 17,068  | 330,421   | 245,588                              | 134,673  |
| Nontaxable returns.....                             | 8,594     | 8,779      | 384,996                                 | 13,281                      | 178,353   | 75,072  | 43,333                               | -  |
| Crude Petroleum and Natural Gas                     |           |            |   |                             |   |   |                                      |  |
| Total.....  | 33,512    | 35,738     | 966,444                                 | 1,359,825                   | 179,338   | 1,439,163   | 1,069,984                            | 431,523  |
| Taxable returns, total.....                         | 27,775    | 29,854     | 687,646                                 | 1,359,653                   | 15,806  | 1,365,459   | 1,028,255                            | 431,523  |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -   | -   | -                                    | -  |
| \$2,000 under \$5,000.....                          | 2,709     | 2,709      | 18,259                                  | 10,144                      | 6,040   | 4,104   | 4,828                                | 724  |
| \$5,000 under \$10,000.....                         | 3,989     | 4,945      | 30,409                                  | 29,224                      | 4,039   | 25,185  | 16,425                               | 2,568  |
| \$10,000 under \$20,000.....                        | 7,249     | 7,592      | 102,427                                 | 104,224                     | 8,189   | 96,035  | 70,171                               | 13,602   |
| \$20,000 under \$50,000.....                        | 7,822     | 8,051      | 220,764                                 | 242,570                     | 6,764   | 235,806   | 186,082                              | 48,057   |
| \$50,000 under \$100,000.....                       | 3,541     | 3,778      | 115,090                                 | 244,096                     | 12,965  | 247,061   | 195,676                              | 74,279   |
| \$100,000 under \$500,000.....                      | 2,230     | 2,519      | 142,889                                 | 415,642                     | 120,634   | 436,276   | 317,466                              | 162,141  |
| \$500,000 or more.....                              | 235       | 260        | 57,808                                  | 313,753                     | 17,239  | 320,992   | 237,607                              | 130,152  |
| Nontaxable returns.....                             | 5,737     | 5,884      | 278,798                                 | 172                         | 173,532   | 73,704  | 41,729                               | -  |
| Quarrying and Mining, not Elsewhere Classified      |           |            |   |                             |   |   |                                      |  |
| Total.....  | 5,273     | 5,280      | 160,953                                 | 47,381                      | 5,178   | 42,203  | 36,806                               | 11,151   |
| Taxable returns, total.....                         | 2,588     | 2,592      | 86,022                                  | 49,597                      | 9,667   | 39,930  | 35,506                               | 11,151   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -   | -   | -                                    | -  |
| \$2,000 under \$5,000.....                          | -         | -          | -                                       | -                           | -   | -   | -                                    | -  |
| \$5,000 under \$10,000.....                         | 2,193     | 2,193      | 38,421                                  | 21,969                      | 4,699   | 17,270  | 12,785                               | 2,119  |
| \$10,000 under \$20,000.....                        | -         | -          | -                                       | -                           | -   | -   | -                                    | -  |
| \$20,000 under \$50,000.....                        | 253       | 253        | 16,924                                  | 7,667                       | 1,717   | 5,950   | 5,915                                | 1,128  |
| \$50,000 under \$100,000.....                       | 110       | 111        | 21,382                                  | 7,775                       | 2,250   | 5,525   | 6,597                                | 2,343  |
| \$100,000 under \$500,000.....                      | 24        | 25         | 8,941                                   | 3,878                       | 891   | 2,987   | 3,119                                | 1,539  |
| \$500,000 or more.....                              | 8         | 10         | 354                                     | 8,308                       | 110   | 8,198   | 7,090                                | 4,022  |
| Nontaxable returns.....                             | (*)       | (*)        | (*)                                     | (*)                         | (*)   | (*)   | (*)                                  | -  |
| CONTRACT CONSTRUCTION                               |           |            |   |                             |   |   |                                      |  |
| Total.....  | 662,492   | 663,301    | 19,333,780                              | 5,186,272                   | 2,886,567                                       | 2,299,705   | 3,075,380                            | 625,303  |
| Taxable returns, total.....                         | 529,681   | 530,237    | 16,285,734                              | 4,982,290                   | 2,795,697                                       | 2,186,593   | 3,053,624                            | 625,303  |
| Under \$2,000.....                                  | 12,081    | 12,081     | 64,983                                  | 18,261                      | 14,371  | 3,890   | 5,874                                | 837  |
| \$2,000 under \$5,000.....                          | 109,548   | 109,558    | 1,210,137                               | 414,590                     | 259,813   | 154,777   | 159,039                              | 23,850   |
| \$5,000 under \$10,000.....                         | 242,233   | 242,286    | 4,346,942                               | 1,776,732                   | 908,580   | 868,152   | 915,513                              | 152,818  |
| \$10,000 under \$20,000.....                        | 136,173   | 136,502    | 5,388,174                               | 1,797,199                   | 940,419   | 856,780   | 1,177,899                            | 222,930  |
| \$20,000 under \$50,000.....                        | 26,640    | 26,780     | 3,920,894                               | 743,022                     | 527,091   | 215,931   | 593,018                              | 144,872  |
| \$50,000 under \$100,000.....                       | 2,591     | 2,608      | 981,451                                 | 165,323                     | 111,788   | 53,535  | 143,447                              | 50,912   |
| \$100,000 under \$500,000.....                      | 409       | 416        | 365,157                                 | 59,230                      | 32,461  | 26,769  | 51,121                               | 24,721   |
| \$500,000 or more.....                              | 6         | 6          | 7,996                                   | 7,933                       | 1,174   | 6,759   | 7,713                                | 4,363  |
| Nontaxable returns.....                             | 132,811   | 133,064    | 3,048,046                               | 203,982                     | 90,870  | 113,112   | 21,756                               | -  |
| Building Construction                               |           |            |   |                             |   |   |                                      |  |
| Total.....  | 105,934   | 105,938    | 7,118,354                               | 1,015,256                   | 597,819   | 417,437   | 660,679                              | 150,088  |
| Taxable returns, total.....                         | 85,202    | 85,204     | 5,923,128                               | 1,019,210                   | 615,610   | 403,600   | 657,909                              | 150,088  |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)   | (*)   | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 12,367    | 12,367     | 337,558                                 | 46,374                      | 31,932  | 14,442  | 16,302                               | 2,262  |
| \$5,000 under \$10,000.....                         | 34,990    | 34,990     | 1,317,360                               | 252,683                     | 145,943   | 106,740   | 118,223                              | 19,316   |
| \$10,000 under \$20,000.....                        | 26,420    | 26,420     | 1,889,479                               | 357,210                     | 216,399   | 140,811   | 230,647                              | 43,604   |
| \$20,000 under \$50,000.....                        | 9,506     | 9,506      | 1,765,306                               | 268,458                     | 173,345   | 95,113  | 211,919                              | 52,478   |
| \$50,000 under \$100,000.....                       | 1,003     | 1,003      | 437,035                                 | 63,147                      | 36,087  | 27,060  | 54,582                               | 19,493   |
| \$100,000 under \$500,000.....                      | 165       | 167        | 151,999                                 | 23,612                      | 10,050  | 13,562  | 19,604                               | 9,381  |
| \$500,000 or more.....                              | 4         | 4          | 5,653                                   | 6,384                       | 659   | 5,725   | 6,194                                | 3,495  |
| Nontaxable returns.....                             | 20,732    | 20,734     | 1,195,226                               | 13,954                      | 117,791   | 13,837  | 2,770                                | -  |

Footnotes at end of table.

## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income | Number of |            | Business receipts<br><br>(Thousand dollars) | Adjusted gross income           |  |  | Taxable income<br><br>(Thousand dollars) | Income tax after credits<br><br>(Thousand dollars) |
|---|-----------|------------|---|---------------------------------|--|--|--|--|
|   | Returns   | Businesses |   | Total<br><br>(Thousand dollars) | Net profit (less loss)<br><br>(Thousand dollars) | Other income (less loss)<br><br>(Thousand dollars) |  |  |
|   |           |            |   |                                 |  |  |  |  |
|   | (1)       | (2)        | (3)   | (4)                             | (5)  | (6)  | (7)                                      | (8)  |
| CONTRACT CONSTRUCTION—Continued                     |           |            |   |                                 |  |  |  |  |
| Heavy Construction, Except Buildings                |           |            |   |                                 |  |  |  |  |
| Total.....  | 9,893     | 9,905      | 624,026                                     | 102,288                         | 54,804   | 47,484   | 71,868                                   | 16,567   |
| Taxable returns, total.....                         | 6,863     | 6,875      | 450,662                                     | 99,561                          | 57,079   | 42,482   | 69,579                                   | 16,567   |
| Under \$2,000.....                                  | 3,261     | 3,261      | 90,301                                      | 20,952                          | 12,835   | 8,117  | 9,182                                    | 1,328  |
| \$2,000 under \$5,000.....                          |           |            |   |                                 |  |  |  |  |
| \$5,000 under \$10,000.....                         |           |            |   |                                 |  |  |  |  |
| \$10,000 under \$20,000.....                        |           |            |   |                                 |  |  |  |  |
| \$20,000 under \$50,000.....                        | 876       | 876        | 121,616                                     | 24,252                          | 16,182   | 8,070  | 19,482                                   | 4,204  |
| \$50,000 under \$100,000.....                       | 179       | 190        | 71,026                                      | 12,156                          | 7,392  | 4,764  | 10,727                                   | 3,673  |
| \$100,000 under \$500,000.....                      | 42        | 43         | 42,230                                      | 7,133                           | 3,437  | 3,696  | 6,402                                    | 3,244  |
| \$500,000 or more.....                              | -         | -          | -   | -                               | -  | -  | -  | -  |
| Nontaxable returns.....                             | 3,030     | 3,030      | 173,364                                     | 2,727                           | 12,275   | 5,002  | 2,289                                    | -  |
| General Contractors not Allocable                   |           |            |   |                                 |  |  |  |  |
| Total.....  | 7,697     | 7,697      | 426,638                                     | 65,054                          | 35,734   | 29,320   | 43,364                                   | 10,335   |
| Taxable returns, total.....                         | 4,844     | 4,844      | 331,742                                     | 60,524                          | 38,523   | 22,001   | 42,884                                   | 10,335   |
| Under \$2,000.....                                  | 3,071     | 3,071      | 41,060                                      | 18,155                          | 6,028  | 12,127   | 9,605                                    | 1,611  |
| \$2,000 under \$5,000.....                          |           |            |   |                                 |  |  |  |  |
| \$5,000 under \$10,000.....                         |           |            |   |                                 |  |  |  |  |
| \$10,000 under \$20,000.....                        |           |            |   |                                 |  |  |  |  |
| \$20,000 under \$50,000.....                        | 1,677     | 1,677      | 206,918                                     | 32,652                          | 24,589   | 8,063  | 24,818                                   | 5,170  |
| \$50,000 under \$100,000.....                       | 60        | 60         | 29,341                                      | 4,019                           | 4,123  | 1104   | 3,499                                    | 1,232  |
| \$100,000 under \$500,000.....                      | 36        | 36         | 54,423                                      | 5,698                           | 3,783  | 1,915  | 4,962                                    | 2,322  |
| \$500,000 or more.....                              | -         | -          | -   | -                               | -  | -  | -  | -  |
| Nontaxable returns.....                             | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | -  |
| Plumbing, Heating, and Air Conditioning             |           |            |   |                                 |  |  |  |  |
| Total.....  | 53,973    | 53,997     | 2,284,017                                   | 506,333                         | 331,435  | 174,898  | 320,202                                  | 66,670   |
| Taxable returns, total.....                         | 43,241    | 43,265     | 2,003,312                                   | 490,763                         | 320,863  | 169,900  | 318,556                                  | 66,670   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | (*)  |
| \$2,000 under \$5,000.....                          | 4,940     | 4,940      | 103,518                                     | 19,103                          | 11,463   | 7,640  | 6,185                                    | 875  |
| \$5,000 under \$10,000.....                         | 19,320    | 19,320     | 547,012                                     | 151,937                         | 91,491   | 60,446   | 85,154                                   | 14,578   |
| \$10,000 under \$20,000.....                        | 14,970    | 14,970     | 725,909                                     | 200,328                         | 120,655  | 79,673   | 131,099                                  | 25,111   |
| \$20,000 under \$50,000.....                        | 3,575     | 3,599      | 510,014                                     | 99,834                          | 81,961   | 17,873   | 79,624                                   | 19,619   |
| \$50,000 under \$100,000.....                       | 244       | 244        | 82,710                                      | 15,811                          | 12,535   | 3,276  | 13,391                                   | 5,010  |
| \$100,000 under \$500,000.....                      | 25        | 25         | 30,683                                      | 3,482                           | 2,547  | 935  | 2,984                                    | 1,460  |
| \$500,000 or more.....                              | -         | -          | -   | -                               | -  | -  | -  | -  |
| Nontaxable returns.....                             | 10,732    | 10,732     | 280,705                                     | 15,570                          | 10,572   | 4,998  | 1,646                                    | -  |
| Painting, Paperhanging, and Decorating              |           |            |   |                                 |  |  |  |  |
| Total.....  | 106,932   | 106,932    | 1,193,473                                   | 677,608                         | 358,603  | 319,005  | 368,542                                  | 68,667   |
| Taxable returns, total.....                         | 86,326    | 86,326     | 1,037,486                                   | 643,267                         | 337,682  | 305,585  | 368,121                                  | 68,667   |
| Under \$2,000.....                                  | 4,370     | 4,370      | 7,882                                       | 6,039                           | 5,511  | 528  | 2,033                                    | 292  |
| \$2,000 under \$5,000.....                          | 23,653    | 23,653     | 160,876                                     | 86,564                          | 62,161   | 24,403   | 31,261                                   | 4,652  |
| \$5,000 under \$10,000.....                         | 38,515    | 38,515     | 398,133                                     | 139,164                         | 138,837  | 150,983  | 25,392                                   | 12,718   |
| \$10,000 under \$20,000.....                        | 18,385    | 18,385     | 333,249                                     | 229,036                         | 102,866  | 126,170  | 149,392                                  | 28,787   |
| \$20,000 under \$50,000.....                        | 1,285     | 1,285      | 107,589                                     | 34,562                          | 23,363   | 11,199   | 27,260                                   | 6,682  |
| \$50,000 under \$100,000.....                       | 102       | 102        | 24,128                                      | 6,610                           | 3,706  | 2,904  | 5,338                                    | 2,012  |
| \$100,000 under \$500,000.....                      | 16        | 16         | 5,629                                       | 2,455                           | 911  | 1,544  | 1,854                                    | 850  |
| \$500,000 or more.....                              | -         | -          | -   | -                               | -  | -  | -  | -  |
| Nontaxable returns.....                             | 20,606    | 20,606     | 155,987                                     | 34,341                          | 20,921   | 13,420   | 421                                      | -  |
| Electrical Work                                     |           |            |   |                                 |  |  |  |  |
| Total.....  | 40,640    | 40,693     | 1,201,419                                   | 376,454                         | 205,526  | 170,928  | 240,280                                  | 51,152   |
| Taxable returns, total.....                         | 34,556    | 34,609     | 1,068,915                                   | 366,248                         | 197,188  | 169,060  | 239,653                                  | 51,152   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | (*)  |
| \$2,000 under \$5,000.....                          | 5,533     | 5,533      | 76,367                                      | 21,827                          | 12,575   | 9,252  | 10,971                                   | 1,762  |
| \$5,000 under \$10,000.....                         | 14,026    | 14,026     | 225,590                                     | 105,911                         | 48,840   | 57,071   | 58,117                                   | 9,978  |
| \$10,000 under \$20,000.....                        | 11,419    | 11,472     | 367,119                                     | 150,766                         | 70,445   | 80,321   | 97,939                                   | 18,746   |
| \$20,000 under \$50,000.....                        | 2,236     | 2,236      | 260,471                                     | 63,057                          | 44,893   | 18,164   | 51,092                                   | 12,718   |
| \$50,000 under \$100,000.....                       | 295       | 295        | 111,106                                     | 17,650                          | 15,394   | 2,256  | 16,056                                   | 5,349  |
| \$100,000 under \$500,000.....                      | 38        | 38         | 27,091                                      | 5,442                           | 4,553  | 889  | 5,046                                    | 2,538  |
| \$500,000 or more.....                              | -         | -          | -   | -                               | -  | -  | -  | -  |
| Nontaxable returns.....                             | 6,084     | 6,084      | 132,504                                     | 10,206                          | 8,338  | 1,868  | 627                                      | -  |
| Masonry, Stonework, and Plastering                  |           |            |   |                                 |  |  |  |  |
| Total.....  | 44,251    | 44,251     | 1,300,527                                   | 350,982                         | 223,474  | 127,508  | 198,327                                  | 38,823   |
| Taxable returns, total.....                         | 36,998    | 36,998     | 1,121,700                                   | 337,913                         | 214,417  | 123,496  | 198,263                                  | 38,823   |
| Under \$2,000.....                                  | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$2,000 under \$5,000.....                          | 6,481     | 6,481      | 86,526                                      | 24,423                          | 15,410   | 9,013  | 8,586                                    | 1,298  |
| \$5,000 under \$10,000.....                         | 20,376    | 20,376     | 357,547                                     | 149,841                         | 83,754   | 66,087   | 76,172                                   | 12,834   |
| \$10,000 under \$20,000.....                        | 8,567     | 8,567      | 415,557                                     | 114,888                         | 75,050   | 39,838   | 73,628                                   | 13,979   |
| \$20,000 under \$50,000.....                        | 1,422     | 1,422      | 212,489                                     | 38,541                          | 32,369   | 6,172  | 30,806                                   | 7,395  |
| \$50,000 under \$100,000.....                       | 142       | 142        | 43,037                                      | 8,868                           | 7,082  | 1,786  | 7,917                                    | 2,740  |
| \$100,000 under \$500,000.....                      | 10        | 10         | 6,544                                       | 1,352                           | 752  | 600  | 1,154                                    | 577  |
| \$500,000 or more.....                              | -         | -          | -   | -                               | -  | -  | -  | -  |
| Nontaxable returns.....                             | 7,253     | 7,253      | 178,827                                     | 13,069                          | 9,057  | 4,012  | 64                                       | -  |

Footnotes at end of table.



## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|---|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|   | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|   | (1)       | (2)        | (3)                                     | (4)                         | (5)  | (6)  | (7)                                  | (8)  |
| <b>CONTRACT CONSTRUCTION—Continued</b>              |           |            |   |                             |  |  |                                      |  |
| <u>Carpentering and Flooring</u>                    |           |            |   |                             |  |  |                                      |  |
| Total.....  | 153,930   | 153,930    | 1,605,091                               | 984,780                     | 483,289                                      | 501,491  | 503,043                              | 91,062   |
| Taxable returns, total.....                         | 122,460   | 122,460    | 1,366,518                               | 915,997                     | 439,784                                      | 476,213  | 502,366                              | 91,062   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 32,168    | 32,168     | 183,658                                 | 122,597                     | 73,898                                       | 48,699   | 45,887                               | 7,028  |
| \$5,000 under \$10,000.....                         | 63,162    | 63,162     | 555,284                                 | 456,432                     | 213,571                                      | 242,861  | 231,272                              | 38,565   |
| \$10,000 under \$20,000.....                        | 22,636    | 22,636     | 454,429                                 | 290,665                     | 120,993                                      | 169,672  | 190,097                              | 36,191   |
| \$20,000 under \$50,000.....                        | 1,391     | 1,391      | 129,095                                 | 35,740                      | 22,746                                       | 12,994   | 28,832                               | 6,978  |
| \$50,000 under \$100,000.....                       | 67        | 67         | 30,452                                  | 4,814                       | 4,015  | 799  | 3,972                                | 1,533  |
| \$100,000 under \$500,000.....                      | 12        | 12         | 6,365                                   | 1,513                       | 1,068  | 445  | 1,426                                | 642  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 31,470    | 31,470     | 238,573                                 | 68,783                      | 43,505                                       | 25,278   | 677                                  | -  |
| <u>Roofing and Sheet Metal Work</u>                 |           |            |   |                             |  |  |                                      |  |
| Total.....  | 25,871    | 25,923     | 745,980                                 | 205,255                     | 134,062                                      | 71,193   | 118,038                              | 23,935   |
| Taxable returns, total.....                         | 20,261    | 20,313     | 669,828                                 | 191,099                     | 125,665                                      | 65,434   | 118,034                              | 23,935   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 4,239     | 4,239      | 52,319                                  | 15,368                      | 10,322                                       | 5,046  | 6,163                                | 938  |
| \$5,000 under \$10,000.....                         | 9,296     | 9,296      | 186,669                                 | 68,306                      | 46,884                                       | 21,422   | 34,310                               | 5,759  |
| \$10,000 under \$20,000.....                        | 5,429     | 5,429      | 239,775                                 | 72,817                      | 40,944                                       | 31,873   | 48,859                               | 9,374  |
| \$20,000 under \$50,000.....                        | 957       | 1,009      | 136,622                                 | 28,086                      | 21,928                                       | 6,158  | 23,181                               | 5,863  |
| \$50,000 under \$100,000.....                       | 90        | 90         | 37,112                                  | 5,376                       | 4,576  | 800  | 4,824                                | 1,679  |
| \$100,000 under \$500,000.....                      | 6         | 6          | 6,333                                   | 701                         | 589  | 112  | 642                                  | 315  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 5,610     | 5,610      | 76,152                                  | 14,156                      | 8,397  | 5,759  | 4                                    | -  |
| <u>Concrete Work</u>                                |           |            |   |                             |  |  |                                      |  |
| Total.....  | 10,347    | 10,347     | 463,823                                 | 94,254                      | 59,600                                       | 34,654   | 58,154                               | 11,877   |
| Taxable returns, total.....                         | 8,698     | 8,698      | 376,847                                 | 91,204                      | 60,577                                       | 30,627   | 57,640                               | 11,877   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$5,000 under \$10,000.....                         | 5,049     | 5,049      | 115,981                                 | 28,537                      | 16,840                                       | 11,697   | 12,213                               | 1,883  |
| \$10,000 under \$20,000.....                        | 2,970     | 2,970      | 143,259                                 | 41,038                      | 26,706                                       | 14,332   | 27,539                               | 5,220  |
| \$20,000 under \$50,000.....                        | 624       | 624        | 94,908                                  | 17,582                      | 13,839                                       | 3,743  | 14,269                               | 3,508  |
| \$50,000 under \$100,000.....                       | 48        | 48         | 16,388                                  | 2,956                       | 2,974  | 382  | 2,595                                | 785  |
| \$100,000 under \$500,000.....                      | 7         | 7          | 6,311                                   | 1,091                       | 618  | 473  | 1,024                                | 481  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| <u>Miscellaneous Special Trade Contractors</u>      |           |            |   |                             |  |  |                                      |  |
| Total.....  | 73,322    | 73,376     | 1,727,384                               | 581,740                     | 290,426                                      | 291,314  | 354,212                              | 68,067   |
| Taxable returns, total.....                         | 58,080    | 58,082     | 1,383,173                               | 551,211                     | 279,964                                      | 271,247  | 343,475                              | 68,067   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 11,821    | 11,821     | 124,051                                 | 47,056                      | 25,577                                       | 21,479   | 20,327                               | 3,134  |
| \$5,000 under \$10,000.....                         | 25,861    | 25,861     | 377,803                                 | 193,256                     | 75,557                                       | 117,699  | 100,843                              | 16,519   |
| \$10,000 under \$20,000.....                        | 15,267    | 15,267     | 438,302                                 | 204,284                     | 100,145                                      | 104,139  | 135,640                              | 24,632   |
| \$20,000 under \$50,000.....                        | 2,984     | 2,986      | 324,797                                 | 80,274                      | 60,334                                       | 19,940   | 64,667                               | 15,393   |
| \$50,000 under \$100,000.....                       | 250       | 250        | 81,492                                  | 16,527                      | 12,149                                       | 4,378  | 14,621                               | 5,311  |
| \$100,000 under \$500,000.....                      | 49        | 49         | 25,877                                  | 6,725                       | 4,008  | 2,717  | 5,863                                | 2,858  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 15,242    | 15,294     | 344,211                                 | 30,529                      | 10,462                                       | 20,067   | 10,737                               | -  |
| <u>Contractors not Allocable</u>                    |           |            |   |                             |  |  |                                      |  |
| Total.....  | 22,211    | 22,213     | 452,347                                 | 180,152                     | 83,312                                       | 96,840   | 111,153                              | 23,119   |
| Taxable returns, total.....                         | 16,923    | 16,923     | 394,563                                 | 172,516                     | 78,251                                       | 94,265   | 110,685                              | 23,119   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | 3,490     | 3,490      | 23,928                                  | 13,163                      | 5,117  | 8,046  | 4,973                                | 677  |
| \$5,000 under \$10,000.....                         | 6,651     | 6,651      | 128,419                                 | 47,291                      | 27,732                                       | 19,559   | 24,898                               | 4,126  |
| \$10,000 under \$20,000.....                        | 5,591     | 5,591      | 129,364                                 | 73,477                      | 26,741                                       | 46,736   | 50,230                               | 9,631  |
| \$20,000 under \$50,000.....                        | 1,085     | 1,085      | 98,117                                  | 29,509                      | 16,738                                       | 12,771   | 23,034                               | 5,483  |
| \$50,000 under \$100,000.....                       | 97        | 97         | 10,720                                  | 6,771                       | 1,263  | 5,508  | 5,383                                | 2,040  |
| \$100,000 under \$500,000.....                      | 7         | 7          | 1,672                                   | 756                         | 145  | 611  | 648                                  | 294  |
| \$500,000 or more.....                              | 2         | 2          | 2,343                                   | 1,549                       | 515  | 1,034  | 1,519                                | 868  |
| Nontaxable returns.....                             | 5,288     | 5,290      | 57,784                                  | 7,636                       | 5,061  | 2,575  | 468                                  | -  |
| <b>MANUFACTURING</b>                                |           |            |   |                             |  |  |                                      |  |
| Total.....  | 171,543   | 172,333    | 6,672,726                               | 1,765,794                   | 757,474                                      | 1,008,320                                      | 1,196,393                            | 287,388  |
| Taxable returns, total.....                         | 132,089   | 132,798    | 5,491,440                               | 1,724,122                   | 766,821                                      | 957,301  | 1,182,811                            | 287,388  |
| Under \$2,000.....                                  | 3,101     | 3,101      | 33,499                                  | 5,017                       | 3,554  | 1,463  | 1,507                                | 213  |
| \$2,000 under \$5,000.....                          | 21,644    | 21,644     | 262,676                                 | 79,665                      | 37,737                                       | 41,928   | 32,357                               | 4,662  |
| \$5,000 under \$10,000.....                         | 44,416    | 44,597     | 918,283                                 | 329,415                     | 117,560                                      | 211,855  | 172,157                              | 28,154   |
| \$10,000 under \$20,000.....                        | 44,790    | 45,074     | 1,567,783                               | 613,483                     | 236,541                                      | 376,942  | 414,883                              | 78,427   |
| \$20,000 under \$50,000.....                        | 15,403    | 15,575     | 1,798,437                               | 449,516                     | 250,772                                      | 198,744  | 360,417                              | 89,516   |
| \$50,000 under \$100,000.....                       | 2,195     | 2,244      | 599,165                                 | 142,340                     | 81,742                                       | 60,598   | 120,836                              | 44,626   |
| \$100,000 under \$500,000.....                      | 526       | 548        | 279,474                                 | 83,799                      | 35,770                                       | 48,029   | 70,255                               | 35,298   |
| \$500,000 or more.....                              | 14        | 15         | 32,063                                  | 20,887                      | 3,145  | 17,742   | 10,399                               | 6,492  |
| Nontaxable returns.....                             | 39,454    | 39,535     | 1,181,286                               | 41,672                      | 19,347                                       | 51,019   | 13,582                               | -  |

Footnotes at end of table.

## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|---|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|   | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|   | (1)       | (2)        | (3)                                     | (4)                         | (5)  | (6)  | (7)                                  | (8)  |
| <b>MANUFACTURING—Continued</b>                      |           |            |   |                             |  |  |                                      |  |
| <u>Food and Kindred Products</u>                    |           |            |   |                             |  |  |                                      |  |
| Total.....  | 9,066     | 9,075      | 969,542                                 | 78,158                      | 38,677                                       | 39,481   | 55,293                               | 14,244   |
| Taxable returns, total.....                         | 5,699     | 5,707      | 740,095                                 | 74,215                      | 37,040                                       | 37,175   | 54,524                               | 14,244   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$5,000 under \$10,000.....                         | 4,767     | 4,767      | 364,422                                 | 35,248                      | 16,310                                       | 18,938   | 21,369                               | 3,648  |
| \$10,000 under \$20,000.....                        | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$20,000 under \$50,000.....                        | 762       | 768        | 275,067                                 | 25,167                      | 12,084                                       | 13,083   | 21,321                               | 5,669  |
| \$50,000 under \$100,000.....                       | 150       | 150        | 83,049                                  | 10,462                      | 7,424  | 3,038  | 8,927                                | 3,464  |
| \$100,000 under \$500,000.....                      | 20        | 22         | 17,557                                  | 3,338                       | 1,222  | 2,116  | 2,907                                | 1,463  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 3,367     | 3,368      | 229,447                                 | 3,943                       | 1,637  | 2,306  | 769                                  | -  |
| <u>Apparel and Other Textile Products</u>           |           |            |   |                             |  |  |                                      |  |
| Total.....  | 7,184     | 7,208      | 519,775                                 | 73,092                      | 47,132                                       | 25,960   | 54,252                               | 13,975   |
| Taxable returns, total.....                         | 5,219     | 5,243      | 469,240                                 | 75,942                      | 52,394                                       | 23,548   | 53,751                               | 13,975   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | 2,723     | 2,723      | 70,350                                  | 14,862                      | 8,823  | 6,039  | 7,746                                | 1,287  |
| \$5,000 under \$10,000.....                         | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$10,000 under \$20,000.....                        | 1,355     | 1,355      | 110,950                                 | 19,531                      | 13,495                                       | 6,036  | 12,531                               | 2,533  |
| \$20,000 under \$50,000.....                        | 1,033     | 1,055      | 215,117                                 | 31,968                      | 24,317                                       | 7,651  | 26,032                               | 6,963  |
| \$50,000 under \$100,000.....                       | 88        | 89         | 50,019                                  | 5,501                       | 4,192  | 1,309  | 4,408                                | 1,632  |
| \$100,000 under \$500,000.....                      | 19        | 20         | 22,804                                  | 3,311                       | 1,667  | 1,644  | 2,429                                | 1,237  |
| \$500,000 or more.....                              | 1         | 1          | -                                       | 769                         | 100  | 869  | 605                                  | 323  |
| Nontaxable returns.....                             | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| <u>Lumber and Wood Products, Except Furniture</u>   |           |            |   |                             |  |  |                                      |  |
| Total.....  | 45,921    | 45,947     | 1,485,927                               | 309,226                     | 139,028                                      | 170,198  | 196,117                              | 43,289   |
| Taxable returns, total.....                         | 26,630    | 26,656     | 1,091,392                               | 285,143                     | 135,129                                      | 150,014  | 190,573                              | 43,289   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 6,720     | 6,720      | 74,167                                  | 24,523                      | 11,107                                       | 13,416   | 9,006                                | 1,260  |
| \$5,000 under \$10,000.....                         | 8,907     | 8,907      | 151,526                                 | 63,661                      | 20,549                                       | 43,112   | 31,680                               | 4,850  |
| \$10,000 under \$20,000.....                        | 6,784     | 6,784      | 303,684                                 | 92,792                      | 42,880                                       | 49,912   | 65,262                               | 11,792   |
| \$20,000 under \$50,000.....                        | 2,327     | 2,352      | 367,218                                 | 66,240                      | 42,943                                       | 23,297   | 53,580                               | 12,361   |
| \$50,000 under \$100,000.....                       | 311       | 311        | 111,525                                 | 20,022                      | 11,721                                       | 8,301  | 17,645                               | 6,368  |
| \$100,000 under \$500,000.....                      | 65        | 65         | 52,458                                  | 10,349                      | 4,477  | 8,991  | 4,228                                | 8,991  |
| \$500,000 or more.....                              | 4         | 5          | 19,146                                  | 4,999                       | 460  | 4,539  | 3,798                                | 2,346  |
| Nontaxable returns.....                             | 19,291    | 19,291     | 394,535                                 | 24,083                      | 3,899  | 20,184   | 5,544                                | -  |
| <u>Printing, Publishing, and Allied Industries</u>  |           |            |   |                             |  |  |                                      |  |
| Total.....  | 29,804    | 30,141     | 808,679                                 | 354,543                     | 130,697                                      | 223,846  | 234,790                              | 55,769   |
| Taxable returns, total.....                         | 26,151    | 26,411     | 719,852                                 | 350,066                     | 132,519                                      | 217,547  | 234,662                              | 55,769   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 2,763     | 2,763      | 28,096                                  | 10,503                      | 4,050  | 6,453  | 4,643                                | 743  |
| \$5,000 under \$10,000.....                         | 9,930     | 10,058     | 178,521                                 | 78,466                      | 31,516                                       | 46,950   | 39,663                               | 6,525  |
| \$10,000 under \$20,000.....                        | 9,129     | 9,183      | 249,700                                 | 126,077                     | 52,302                                       | 73,775   | 90,862                               | 17,624   |
| \$20,000 under \$50,000.....                        | 3,116     | 3,191      | 192,568                                 | 90,142                      | 33,314                                       | 56,828   | 70,702                               | 18,021   |
| \$50,000 under \$100,000.....                       | 263       | 265        | 32,655                                  | 16,602                      | 5,026  | 11,576   | 13,792                               | 5,126  |
| \$100,000 under \$500,000.....                      | 107       | 108        | 22,513                                  | 17,269                      | 4,582  | 12,687   | 13,009                               | 6,616  |
| \$500,000 or more.....                              | 3         | 3          | 487                                     | 9,609                       | 300  | 9,309  | 1,464                                | 1,038  |
| Nontaxable returns.....                             | 3,653     | 3,730      | 88,827                                  | 4,477                       | 1,822  | 6,299  | 128                                  | -  |
| <u>Stone, Clay, and Glass Products</u>              |           |            |   |                             |  |  |                                      |  |
| Total.....  | 8,501     | 8,501      | 346,114                                 | 104,087                     | 37,647                                       | 66,440   | 67,847                               | 14,924   |
| Taxable returns, total.....                         | 7,501     | 7,501      | 306,438                                 | 99,499                      | 36,370                                       | 63,129   | 65,952                               | 14,924   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 2,990     | 2,990      | 63,283                                  | 21,490                      | 5,479  | 16,011   | 11,031                               | 1,848  |
| \$5,000 under \$10,000.....                         | 3,254     | 3,254      | 118,406                                 | 44,203                      | 14,551                                       | 29,652   | 27,872                               | 5,188  |
| \$10,000 under \$20,000.....                        | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$20,000 under \$50,000.....                        | 815       | 815        | 87,238                                  | 24,017                      | 11,287                                       | 12,730   | 19,157                               | 4,670  |
| \$50,000 under \$100,000.....                       | 88        | 88         | 25,571                                  | 6,229                       | 3,939  | 2,290  | 5,533                                | 2,077  |
| \$100,000 under \$500,000.....                      | 17        | 17         | 10,555                                  | 2,625                       | 991  | 1,634  | 2,203                                | 1,119  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| <u>Fabricated Metal Products</u>                    |           |            |   |                             |  |  |                                      |  |
| Total.....  | 8,768     | 8,781      | 361,422                                 | 103,693                     | 51,276                                       | 52,417   | 74,420                               | 19,902   |
| Taxable returns, total.....                         | 6,587     | 6,599      | 282,305                                 | 99,867                      | 50,901                                       | 48,966   | 73,094                               | 19,902   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$5,000 under \$10,000.....                         | 3,141     | 3,141      | 62,088                                  | 19,627                      | 9,409  | 10,218   | 10,330                               | 1,628  |
| \$10,000 under \$20,000.....                        | 2,234     | 2,234      | 44,596                                  | 30,191                      | 5,750  | 24,441   | 20,523                               | 3,999  |
| \$20,000 under \$50,000.....                        | 973       | 973        | 106,959                                 | 29,070                      | 23,317                                       | 5,753  | 23,967                               | 6,078  |
| \$50,000 under \$100,000.....                       | 185       | 195        | 36,068                                  | 12,260                      | 8,184  | 4,076  | 10,379                               | 4,052  |
| \$100,000 under \$500,000.....                      | 53        | 55         | 32,390                                  | 7,893                       | 4,020  | 3,873  | 7,191                                | 3,742  |
| \$500,000 or more.....                              | 1         | 1          | 244                                     | 826                         | 221  | 605  | 704                                  | 403  |
| Nontaxable returns.....                             | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |

Footnotes at end of table.



## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income                 | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|---|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|   | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|   |           |            |   |                             |  |  |                                      |  |
| (1)   | (2)       | (3)        | (4)                                     | (5)                         | (6)  | (7)  | (8)                                  |  |
| MANUFACTURING—Continued   |           |            |   |                             |  |  |                                      |  |
| Machinery, Except Electric  |           |            |   |                             |  |  |                                      |  |
| Total.....  | 18,725    | 18,780     | 769,230                                 | 254,913                     | 135,200                                      | 119,713  | 178,431                              | 42,281   |
| Taxable returns, total.....   | 17,586    | 17,640     | 654,358                                 | 254,083                     | 135,370                                      | 118,713  | 176,464                              | 42,281   |
| Under \$2,000.....  | 6,414     | 6,414      | 110,238                                 | 39,278                      | 19,920                                       | 19,358   | 21,168                               | 3,402  |
| \$2,000 under \$5,000.....  |           |            |   |                             |  |  |                                      |  |
| \$5,000 under \$10,000.....   |           |            |   |                             |  |  |                                      |  |
| \$10,000 under \$20,000.....  |           |            |   |                             |  |  |                                      |  |
| \$20,000 under \$50,000.....  |           |            |   |                             |  |  |                                      |  |
| \$50,000 under \$100,000.....                                       | 378       | 378        | 88,083                                  | 23,177                      | 17,336                                       | 5,841  | 20,377                               | 7,210  |
| \$100,000 under \$500,000.....                                      | 88        | 89         | 36,541                                  | 12,841                      | 8,361  | 4,480  | 11,691                               | 5,888  |
| \$500,000 or more.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| Other Manufacturing   |           |            |   |                             |  |  |                                      |  |
| Total.....  | 20,590    | 20,771     | 508,236                                 | 237,656                     | 85,798                                       | 151,858  | 164,153                              | 39,781   |
| Taxable returns, total.....   | 18,498    | 18,679     | 485,440                                 | 239,219                     | 88,920                                       | 150,299  | 164,059                              | 39,781   |
| Under \$2,000.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....  | 4,031     | 4,031      | 31,856                                  | 15,259                      | 6,767  | 8,492  | 5,904                                | 728  |
| \$5,000 under \$10,000.....   | 5,422     | 5,422      | 66,770                                  | 40,938                      | 8,124  | 32,814   | 22,530                               | 3,906  |
| \$10,000 under \$20,000.....  | 6,419     | 6,596      | 138,457                                 | 87,309                      | 26,037                                       | 61,272   | 58,405                               | 11,257   |
| \$20,000 under \$50,000.....  | 2,214     | 2,214      | 153,540                                 | 62,276                      | 31,747                                       | 30,529   | 48,905                               | 12,145   |
| \$50,000 under \$100,000.....                                       | 339       | 343        | 58,030                                  | 21,890                      | 10,815                                       | 11,075   | 18,450                               | 6,709  |
| \$100,000 under \$500,000.....                                      | 73        | 73         | 36,787                                  | 11,547                      | 5,430  | 6,117  | 9,865                                | 5,036  |
| \$500,000 or more.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES |           |            |   |                             |  |  |                                      |  |
| Total.....  | 282,854   | 285,910    | 6,174,955                               | 2,156,059                   | 925,258                                      | 1,230,801                                      | 1,302,399                            | 262,581  |
| Taxable returns, total.....   | 206,656   | 208,969    | 4,449,034                               | 2,005,397                   | 870,906                                      | 1,134,491                                      | 1,266,643                            | 262,581  |
| Under \$2,000.....  | 6,514     | 6,514      | 38,772                                  | 10,344                      | 8,065  | 2,279  | 2,724                                | 396  |
| \$2,000 under \$5,000.....  | 39,673    | 40,345     | 419,491                                 | 148,278                     | 73,174                                       | 75,104   | 57,556                               | 8,445  |
| \$5,000 under \$10,000.....   | 90,267    | 91,108     | 1,278,153                               | 660,016                     | 271,391                                      | 388,625  | 343,399                              | 54,698   |
| \$10,000 under \$20,000.....  | 59,200    | 59,830     | 1,566,171                               | 773,086                     | 335,663                                      | 437,423  | 531,500                              | 98,233   |
| \$20,000 under \$50,000.....  | 9,650     | 9,749      | 890,408                                 | 271,301                     | 147,572                                      | 123,729  | 214,431                              | 49,336   |
| \$50,000 under \$100,000.....                                       | 1,054     | 1,112      | 173,207                                 | 69,965                      | 26,322                                       | 43,643   | 58,564                               | 20,692   |
| \$100,000 under \$500,000.....                                      | 279       | 290        | 79,240                                  | 47,014                      | 8,549  | 38,465   | 37,316                               | 18,757   |
| \$500,000 or more.....  | 19        | 21         | 3,592                                   | 25,393                      | 170  | 25,223   | 21,153                               | 12,024   |
| Nontaxable returns.....   | 76,198    | 76,941     | 1,725,921                               | 150,662                     | 54,352                                       | 96,310   | 35,756                               | -  |
| Taxis   |           |            |   |                             |  |  |                                      |  |
| Total.....  | 31,992    | 31,993     | 226,013                                 | 197,190                     | 75,140                                       | 122,050  | 96,599                               | 17,655   |
| Taxable returns, total.....   | 25,386    | 25,387     | 177,216                                 | 181,519                     | 65,766                                       | 115,753  | 96,258                               | 17,655   |
| Under \$2,000.....  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....  | 8,069     | 8,069      | 54,095                                  | 29,027                      | 20,986                                       | 8,041  | 11,794                               | 1,833  |
| \$5,000 under \$10,000.....   | 12,354    | 12,354     | 75,874                                  | 92,622                      | 31,147                                       | 61,475   | 45,438                               | 7,748  |
| \$10,000 under \$20,000.....  | 4,000     | 4,000      | 35,491                                  | 49,071                      | 11,938                                       | 37,133   | 31,430                               | 5,976  |
| \$20,000 under \$50,000.....  | 255       | 255        | 3,775                                   | 7,174                       | 495  | 6,679  | 5,044                                | 1,176  |
| \$50,000 under \$100,000.....                                       | 32        | 33         | 5,830                                   | 2,022                       | 195  | 1,827  | 1,796                                | 638  |
| \$100,000 under \$500,000.....                                      | 4         | 4          | 346                                     | 545                         | 49   | 496  | 505                                  | 244  |
| \$500,000 or more.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....   | 6,606     | 6,606      | 48,797                                  | 15,671                      | 9,374  | 6,297  | 341                                  | -  |
| Other Local Transportation  |           |            |   |                             |  |  |                                      |  |
| Total.....  | 20,345    | 21,017     | 254,855                                 | 155,439                     | 56,720                                       | 98,719   | 90,506                               | 16,818   |
| Taxable returns, total.....   | 14,812    | 15,217     | 174,122                                 | 136,045                     | 46,456                                       | 89,589   | 84,580                               | 16,818   |
| Under \$2,000.....  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....  | 4,163     | 4,499      | 19,921                                  | 15,025                      | 8,189  | 6,836  | 5,505                                | 765  |
| \$5,000 under \$10,000.....   | 4,689     | 4,689      | 45,878                                  | 35,432                      | 11,889                                       | 23,543   | 16,805                               | 2,609  |
| \$10,000 under \$20,000.....  | 4,435     | 4,602      | 58,851                                  | 57,340                      | 14,132                                       | 43,408   | 40,927                               | 7,587  |
| \$20,000 under \$50,000.....  | 803       | 805        | 41,585                                  | 21,937                      | 10,289                                       | 11,648   | 17,042                               | 3,977  |
| \$50,000 under \$100,000.....                                       | 49        | 49         | 6,225                                   | 4,020                       | 1,494  | 2,526  | 3,378                                | 1,387  |
| \$100,000 under \$500,000.....                                      | 1         | 1          | 18                                      | 1,017                       | -  | 1,017  | 717                                  | 463  |
| \$500,000 or more.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....   | 5,533     | 5,700      | 80,733                                  | 19,394                      | 10,264                                       | 9,130  | 5,926                                | -  |
| Trucking, Local and Long Distance                                   |           |            |   |                             |  |  |                                      |  |
| Total.....  | 192,971   | 194,216    | 4,521,509                               | 1,354,113                   | 637,255                                      | 716,858  | 812,807                              | 149,356  |
| Taxable returns, total.....   | 134,923   | 135,708    | 3,110,638                               | 1,243,187                   | 598,202                                      | 644,985  | 786,293                              | 149,356  |
| Under \$2,000.....  | 4,498     | 4,498      | 33,927                                  | 6,998                       | 5,963  | 1,035  | 2,226                                | 320  |
| \$2,000 under \$5,000.....  | 23,835    | 23,835     | 282,358                                 | 89,710                      | 37,421                                       | 52,289   | 34,622                               | 5,027  |
| \$5,000 under \$10,000.....   | 61,076    | 61,580     | 938,904                                 | 440,855                     | 191,886                                      | 248,969  | 234,006                              | 36,801   |
| \$10,000 under \$20,000.....  | 39,799    | 40,043     | 1,077,475                               | 517,133                     | 244,384                                      | 272,749  | 357,972                              | 65,151   |
| \$20,000 under \$50,000.....  | 5,169     | 5,204      | 607,925                                 | 141,957                     | 95,125                                       | 46,832   | 115,836                              | 25,009   |
| \$50,000 under \$100,000.....                                       | 468       | 469        | 122,932                                 | 30,357                      | 18,586                                       | 11,771   | 26,784                               | 9,344  |
| \$100,000 under \$500,000.....                                      | 74        | 75         | 45,451                                  | 9,966                       | 4,767  | 5,199  | 8,828                                | 4,178  |
| \$500,000 or more.....  | 4         | 4          | 1,666                                   | 6,211                       | 70   | 6,141  | 6,019                                | 3,526  |
| Nontaxable returns.....   | 58,048    | 58,508     | 1,410,871                               | 110,926                     | 39,053                                       | 71,873   | 26,514                               | -  |

Footnotes at end of table.

## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income                                  | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|--|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|  | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|  | (1)       | (2)        | (3)                                     | (4)                         | (5)  | (6)  | (7)                                  | (8)  |
| <b>TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued</b> |           |            |   |                             |  |  |                                      |  |
| <u>Water Transportation</u>  |           |            |   |                             |  |  |                                      |  |
| Total.....   | 7,942     | 7,965      | 169,142                                 | 110,098                     | 26,464                                       | 83,634   | 78,407                               | 21,635   |
| Taxable returns, total.....  | 6,993     | 7,016      | 133,674                                 | 109,544                     | 29,916                                       | 79,628   | 77,455                               | 21,635   |
| Under \$2,000.....   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....   | 2,179     | 2,179      | 19,725                                  | 16,141                      | 3,866  | 12,275   | 10,475                               | 1,869  |
| \$5,000 under \$10,000.....  | 2,355     | 2,355      | 51,977                                  | 31,130                      | 9,288  | 21,842   | 21,452                               | 4,137  |
| \$10,000 under \$20,000.....   | 994       | 994        | 32,785                                  | 28,869                      | 13,905                                       | 14,964   | 22,314                               | 5,493  |
| \$20,000 under \$50,000.....   | 159       | 180        | 7,944                                   | 10,759                      | 1,420  | 9,339  | 8,383                                | 2,866  |
| \$50,000 under \$100,000.....  | 73        | 75         | 7,086                                   | 14,170                      | 10   | 14,160   | 10,653                               | 5,496  |
| \$100,000 under \$500,000.....   | 4         | 4          | 274                                     | 3,844                       | 1  | 3,843  | 2,622                                | 1,536  |
| \$500,000 or more.....   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| Nontaxable returns.....  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| <u>Air Transportation</u>  |           |            |   |                             |  |  |                                      |  |
| Total.....   | 4,047     | 4,048      | 79,499                                  | 60,336                      | 13,938                                       | 64,274   | 46,508                               | 15,723   |
| Taxable returns, total.....  | 2,912     | 2,913      | 62,507                                  | 63,385                      | 4,868  | 58,517   | 46,455                               | 15,723   |
| Under \$2,000.....   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....   | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$5,000 under \$10,000.....  | 1,884     | 1,884      | 41,138                                  | 21,470                      | 4,432  | 17,038   | 14,227                               | 2,624  |
| \$10,000 under \$20,000.....   | 581       | 581        | 12,434                                  | 16,293                      | 856  | 15,437   | 12,452                               | 3,102  |
| \$20,000 under \$50,000.....   | 102       | 103        | 8,328                                   | 11,628                      | 1,269  | 11,897   | 8,529                                | 3,878  |
| \$50,000 under \$100,000.....  | 9         | 9          | 143                                     | 13,437                      | 1,276  | 13,713   | 11,226                               | 6,116  |
| \$100,000 under \$500,000.....   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| \$500,000 or more.....   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| Nontaxable returns.....  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| <u>Travel Agencies</u>   |           |            |   |                             |  |  |                                      |  |
| Total.....   | 4,368     | 4,461      | 222,644                                 | 61,733                      | 18,419                                       | 43,314   | 42,124                               | 10,377   |
| Taxable returns, total.....  | 3,842     | 3,857      | 200,413                                 | 61,229                      | 17,990                                       | 43,239   | 41,979                               | 10,377   |
| Under \$2,000.....   | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....   | 3,088     | 3,098      | 131,067                                 | 34,581                      | 9,925  | 24,656   | 22,350                               | 4,373  |
| \$5,000 under \$10,000.....  | 649       | 653        | 62,086                                  | 18,167                      | 7,513  | 10,654   | 13,017                               | 3,291  |
| \$10,000 under \$20,000.....   | 85        | 86         | 6,230                                   | 5,687                       | 372  | 5,315  | 4,583                                | 1,744  |
| \$20,000 under \$50,000.....   | 20        | 20         | 730                                     | 2,794                       | 180  | 2,614  | 2,029                                | 969  |
| \$50,000 under \$100,000.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$100,000 under \$500,000.....   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| \$500,000 or more.....   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| Nontaxable returns.....  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| <u>Electric, Gas, and Sanitary Services</u>  |           |            |   |                             |  |  |                                      |  |
| Total.....   | 13,739    | 13,741     | 277,017                                 | 129,635                     | 70,142                                       | 59,493   | 79,082                               | 15,805   |
| Taxable returns, total.....  | 12,012    | 12,014     | 252,590                                 | 125,746                     | 64,727                                       | 61,019   | 78,351                               | 15,805   |
| Under \$2,000.....   | 7,685     | 7,685      | 99,563                                  | 49,704                      | 26,245                                       | 23,459   | 23,932                               | 3,596  |
| \$2,000 under \$5,000.....   | 3,626     | 3,626      | 100,343                                 | 50,582                      | 26,502                                       | 24,080   | 34,017                               | 6,404  |
| \$5,000 under \$10,000.....  | 631       | 631        | 43,056                                  | 18,674                      | 9,633  | 9,041  | 14,961                               | 3,472  |
| \$10,000 under \$20,000.....   | 52        | 52         | 7,024                                   | 3,496                       | 1,462  | 2,034  | 3,127                                | 1,196  |
| \$20,000 under \$50,000.....   | 18        | 20         | 2,564                                   | 3,290                       | 885  | 2,405  | 2,314                                | 1,137  |
| \$50,000 under \$100,000.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$100,000 under \$500,000.....   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| \$500,000 or more.....   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| Nontaxable returns.....  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| <b>WHOLESALE AND RETAIL TRADE</b>  |           |            |   |                             |  |  |                                      |  |
| Total.....   | 1,850,021 | 1,909,640  | 106,886,227                             | 16,437,368                  | 7,644,409                                    | 8,792,959                                      | 10,594,533                           | 2,346,309                                      |
| Taxable returns, total.....  | 1,443,071 | 1,485,511  | 90,751,143                              | 15,999,324                  | 7,666,479                                    | 8,332,845                                      | 10,532,235                           | 2,346,309                                      |
| Under \$2,000.....   | 36,780    | 37,452     | 600,330                                 | 55,886                      | 27,308                                       | 28,578   | 15,467                               | 2,197  |
| \$2,000 under \$5,000.....   | 232,335   | 238,596    | 6,993,780                               | 866,636                     | 432,958                                      | 433,678  | 333,393                              | 49,355   |
| \$5,000 under \$10,000.....  | 589,651   | 606,317    | 24,205,595                              | 4,414,267                   | 1,778,241                                    | 2,636,026                                      | 2,337,419                            | 392,237  |
| \$10,000 under \$20,000.....   | 446,312   | 458,530    | 31,296,531                              | 6,007,727                   | 2,805,957                                    | 3,201,770                                      | 4,065,974                            | 781,993  |
| \$20,000 under \$50,000.....   | 123,962   | 129,564    | 22,217,604                              | 3,512,452                   | 2,132,441                                    | 1,380,011                                      | 2,812,296                            | 712,321  |
| \$50,000 under \$100,000.....  | 12,102    | 12,958     | 4,321,025                               | 783,595                     | 400,841                                      | 382,754  | 666,808                              | 251,340  |
| \$100,000 under \$500,000.....   | 1,869     | 2,027      | 1,077,143                               | 283,409                     | 87,128                                       | 196,281  | 236,976                              | 118,952  |
| \$500,000 or more.....   | 60        | 67         | 39,135                                  | 75,352                      | 1,605  | 73,747   | 63,902                               | 37,914   |
| Nontaxable returns.....  | 406,950   | 424,129    | 16,135,084                              | 438,044                     | 122,070                                      | 460,114  | 62,298                               | -  |
| <u>Wholesale Trade</u>   |           |            |   |                             |  |  |                                      |  |
| Total.....   | 265,807   | 268,392    | 20,432,113                              | 3,226,428                   | 1,795,988                                    | 1,430,440                                      | 2,232,094                            | 560,711  |
| Taxable returns, total.....  | 219,076   | 220,779    | 17,963,913                              | 3,185,282                   | 1,779,007                                    | 1,406,275                                      | 2,224,694                            | 560,711  |
| Under \$2,000.....   | 3,488     | 3,488      | 56,705                                  | 5,564                       | 3,235  | 2,329  | 1,879                                | 271  |
| \$2,000 under \$5,000.....   | 24,802    | 24,803     | 743,536                                 | 90,726                      | 49,131                                       | 41,595   | 34,928                               | 5,415  |
| \$5,000 under \$10,000.....  | 73,043    | 73,151     | 3,156,553                               | 552,202                     | 268,831                                      | 283,371  | 275,754                              | 46,361   |
| \$10,000 under \$20,000.....   | 76,340    | 76,999     | 5,578,778                               | 1,049,350                   | 578,890                                      | 470,460  | 704,309                              | 136,295  |
| \$20,000 under \$50,000.....   | 36,074    | 36,823     | 6,232,649                               | 1,050,444                   | 653,569                                      | 396,875  | 834,512                              | 213,782  |
| \$50,000 under \$100,000.....  | 4,490     | 4,640      | 1,670,570                               | 294,194                     | 176,902                                      | 117,292  | 251,171                              | 96,033   |
| \$100,000 under \$500,000.....   | 820       | 854        | 495,570                                 | 122,112                     | 46,727                                       | 75,385   | 104,230                              | 52,215   |
| \$500,000 or more.....   | 19        | 21         | 29,552                                  | 20,690                      | 1,722  | 18,968   | 17,911                               | 10,339   |
| Nontaxable returns.....  | 46,731    | 47,613     | 2,468,200                               | 41,146                      | 16,981                                       | 24,165   | 7,400                                | -  |

Footnotes at end of table.



## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|---|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|   | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|   | (1)       | (2)        | (3)                                     | (4)                         | (5)  | (6)  | (7)                                  | (8)  |
| <b>WHOLESALE AND RETAIL TRADE—Continued</b>         |           |            |   |                             |  |  |                                      |  |
| <b>Wholesale Trade—Continued</b>                    |           |            |   |                             |  |  |                                      |  |
| <b>Motor vehicles and automotive equipment</b>      |           |            |   |                             |  |  |                                      |  |
| Total.....  | 13,766    | 13,904     | 1,074,227                               | 159,868                     | 92,501                                       | 67,367   | 113,767                              | 27,728   |
| Taxable returns, total.....                         | 12,367    | 12,500     | 1,017,070                               | 160,437                     | 93,082                                       | 67,355   | 113,758                              | 27,728   |
| Under \$2,000.....                                  | 6,072     | 6,072      | 269,320                                 | 35,469                      | 21,763                                       | 13,706   | 17,669                               | 2,944  |
| \$2,000 under \$5,000.....                          | 4,421     | 4,490      | 340,199                                 | 60,563                      | 34,461                                       | 26,102   | 42,158                               | 8,323  |
| \$5,000 under \$10,000.....                         | 1,657     | 1,700      | 324,879                                 | 46,497                      | 27,528                                       | 18,969   | 38,565                               | 9,814  |
| \$10,000 under \$20,000.....                        | 174       | 185        | 66,764                                  | 11,689                      | 5,263  | 9,785  | 3,838                                | 3,838  |
| \$20,000 under \$50,000.....                        | 42        | 52         | 15,885                                  | 5,717                       | 2,943  | 2,774  | 5,084                                | 2,529  |
| \$50,000 under \$100,000.....                       | 1         | 1          | 23                                      | 502                         | 139  | 541  | 497                                  | 280  |
| \$100,000 under \$500,000.....                      | 1         | 1          | 23                                      | 502                         | 139  | 541  | 497                                  | 280  |
| \$500,000 or more.....                              | 1         | 1          | 23                                      | 502                         | 139  | 541  | 497                                  | 280  |
| Nontaxable returns.....                             | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| <b>Drugs, chemicals, and allied products</b>        |           |            |   |                             |  |  |                                      |  |
| Total.....  | 5,237     | 5,260      | 252,249                                 | 80,900                      | 40,720                                       | 40,180   | 57,830                               | 14,729   |
| Taxable returns, total.....                         | 4,732     | 4,755      | 240,745                                 | 79,208                      | 39,017                                       | 40,191   | 57,830                               | 14,729   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$5,000 under \$10,000.....                         | 3,624     | 3,624      | 121,358                                 | 40,144                      | 18,183                                       | 21,961   | 25,537                               | 4,833  |
| \$10,000 under \$20,000.....                        | 1,063     | 1,085      | 100,696                                 | 32,287                      | 18,382                                       | 13,905   | 26,856                               | 7,194  |
| \$20,000 under \$50,000.....                        | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$50,000 under \$100,000.....                       | 20        | 21         | 9,025                                   | 3,887                       | 1,440  | 2,447  | 3,108                                | 1,649  |
| \$100,000 under \$500,000.....                      | 2         | 2          | 80                                      | 1,442                       | 122  | 1,464  | 1,133                                | 593  |
| \$500,000 or more.....                              | 2         | 2          | 80                                      | 1,442                       | 122  | 1,464  | 1,133                                | 593  |
| Nontaxable returns.....                             | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| <b>Piece goods, notions, and apparel</b>            |           |            |   |                             |  |  |                                      |  |
| Total.....  | 11,330    | 11,330     | 465,081                                 | 170,083                     | 91,344                                       | 78,739   | 120,804                              | 31,585   |
| Taxable returns, total.....                         | 10,360    | 10,360     | 439,720                                 | 169,964                     | 94,796                                       | 75,168   | 120,370                              | 31,585   |
| Under \$2,000.....                                  | 3,793     | 3,793      | 72,689                                  | 26,043                      | 10,279                                       | 15,764   | 11,763                               | 1,941  |
| \$2,000 under \$5,000.....                          | 4,132     | 4,132      | 131,330                                 | 56,881                      | 29,621                                       | 27,260   | 38,030                               | 7,459  |
| \$5,000 under \$10,000.....                         | 2,102     | 2,102      | 144,017                                 | 60,149                      | 42,181                                       | 17,968   | 47,972                               | 12,504   |
| \$10,000 under \$20,000.....                        | 287       | 287        | 57,706                                  | 19,202                      | 9,065  | 10,137   | 16,405                               | 6,488  |
| \$20,000 under \$50,000.....                        | 45        | 45         | 26,619                                  | 6,419                       | 2,789  | 3,630  | 5,206                                | 2,548  |
| \$50,000 under \$100,000.....                       | 1         | 1          | 7,359                                   | 1,270                       | 861  | 409  | 994                                  | 645  |
| \$100,000 under \$500,000.....                      | 1         | 1          | 7,359                                   | 1,270                       | 861  | 409  | 994                                  | 645  |
| \$500,000 or more.....                              | 1         | 1          | 7,359                                   | 1,270                       | 861  | 409  | 994                                  | 645  |
| Nontaxable returns.....                             | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| <b>Groceries and related products</b>               |           |            |   |                             |  |  |                                      |  |
| Total.....  | 41,842    | 42,070     | 4,782,051                               | 433,316                     | 249,350                                      | 183,966  | 283,771                              | 64,210   |
| Taxable returns, total.....                         | 35,505    | 35,625     | 4,254,562                               | 426,868                     | 248,178                                      | 178,690  | 282,912                              | 64,210   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 3,031     | 3,031      | 221,970                                 | 11,775                      | 7,897  | 3,878  | 4,745                                | 684  |
| \$5,000 under \$10,000.....                         | 15,302    | 15,326     | 955,634                                 | 114,062                     | 57,437                                       | 56,625   | 57,478                               | 9,551  |
| \$10,000 under \$20,000.....                        | 12,750    | 12,777     | 1,485,811                               | 167,526                     | 103,544                                      | 63,982   | 112,201                              | 21,181   |
| \$20,000 under \$50,000.....                        | 3,166     | 3,223      | 1,191,553                               | 92,708                      | 59,342                                       | 33,366   | 74,362                               | 19,033   |
| \$50,000 under \$100,000.....                       | 464       | 476        | 289,913                                 | 29,540                      | 16,396                                       | 13,144   | 24,745                               | 9,111  |
| \$100,000 under \$500,000.....                      | 67        | 67         | 96,577                                  | 9,640                       | 3,571  | 6,069  | 8,529                                | 4,269  |
| \$500,000 or more.....                              | 1         | 1          | 219                                     | 538                         | 6  | 532  | 483                                  | 328  |
| Nontaxable returns.....                             | 6,337     | 6,445      | 527,489                                 | 6,448                       | 1,172  | 5,276  | 859                                  | -  |
| <b>Farm products—raw materials</b>                  |           |            |   |                             |  |  |                                      |  |
| Total.....  | 16,429    | 16,574     | 3,551,951                               | 131,436                     | 60,761                                       | 70,675   | 102,365                              | 24,108   |
| Taxable returns, total.....                         | 10,430    | 10,549     | 2,720,583                               | 139,099                     | 65,677                                       | 73,422   | 100,334                              | 24,108   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 3,908     | 3,918      | 515,008                                 | 27,990                      | 9,962  | 18,028   | 15,051                               | 2,369  |
| \$5,000 under \$10,000.....                         | 3,410     | 3,507      | 794,547                                 | 48,457                      | 22,609                                       | 25,848   | 34,571                               | 6,775  |
| \$10,000 under \$20,000.....                        | 1,301     | 1,309      | 1,076,355                               | 39,501                      | 22,781                                       | 16,720   | 32,945                               | 8,188  |
| \$20,000 under \$50,000.....                        | 209       | 212        | 209,937                                 | 12,980                      | 7,255  | 5,725  | 11,241                               | 4,006  |
| \$50,000 under \$100,000.....                       | 29        | 29         | 34,126                                  | 4,754                       | 1,224  | 3,530  | 4,259                                | 2,154  |
| \$100,000 under \$500,000.....                      | 1         | 1          | 1                                       | 618                         | 118  | 636  | 594                                  | 312  |
| \$500,000 or more.....                              | 1         | 1          | 1                                       | 618                         | 118  | 636  | 594                                  | 312  |
| Nontaxable returns.....                             | 5,999     | 6,025      | 831,368                                 | 17,663                      | 14,916                                       | 12,747   | 2,031                                | -  |
| <b>Electrical goods</b>                             |           |            |   |                             |  |  |                                      |  |
| Total.....  | 5,870     | 5,873      | 380,535                                 | 89,855                      | 51,877                                       | 37,978   | 63,155                               | 16,359   |
| Taxable returns, total.....                         | 4,512     | 4,515      | 369,864                                 | 86,321                      | 50,916                                       | 35,405   | 62,760                               | 16,359   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$5,000 under \$10,000.....                         | 3,089     | 3,091      | 146,727                                 | 37,510                      | 19,298                                       | 18,212   | 23,644                               | 4,540  |
| \$10,000 under \$20,000.....                        | 1,275     | 1,276      | 171,376                                 | 37,077                      | 24,929                                       | 12,148   | 28,763                               | 7,350  |
| \$20,000 under \$50,000.....                        | 122       | 122        | 40,381                                  | 7,283                       | 4,411  | 2,872  | 6,326                                | 2,415  |
| \$50,000 under \$100,000.....                       | 26        | 26         | 11,380                                  | 4,451                       | 2,278  | 2,173  | 4,027                                | 2,054  |
| \$100,000 under \$500,000.....                      | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |

Footnotes at end of table.

## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income       | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|---|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|   | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|   | (1)       | (2)        | (3)                                     | (4)                         | (5)  | (6)  | (7)                                  | (8)  |
| WHOLESALE AND RETAIL TRADE—Continued                      |           |            |   |                             |  |  |                                      |  |
| Wholesale Trade—Continued                                 |           |            |   |                             |  |  |                                      |  |
| Hardware, and plumbing and heating equipment and supplies |           |            |   |                             |  |  |                                      |  |
| Total.....  | 5,198     | 5,277      | 363,577                                 | 81,590                      | 54,700                                       | 26,890   | 57,591                               | 15,073   |
| Taxable returns, total.....                               | 5,017     | 5,044      | 335,338                                 | 82,034                      | 54,964                                       | 27,070   | 57,591                               | 15,073   |
| Under \$2,000.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                                | 2,271     | 2,271      | 84,540                                  | 16,090                      | 9,761  | 6,329  | 7,741                                | 1,326  |
| \$5,000 under \$10,000.....                               | 1,486     | 1,486      | 71,801                                  | 20,609                      | 12,034                                       | 8,575  | 13,195                               | 2,591  |
| \$10,000 under \$20,000.....                              | 1,119     | 1,143      | 138,603                                 | 34,145                      | 26,938                                       | 7,207  | 27,111                               | 7,148  |
| \$20,000 under \$50,000.....                              | 112       | 113        | 24,247                                  | 7,187                       | 4,570  | 2,617  | 6,110                                | 2,321  |
| \$50,000 under \$100,000.....                             | 29        | 31         | 16,147                                  | 4,003                       | 1,661  | 2,342  | 3,434                                | 1,687  |
| \$100,000 under \$500,000.....                            | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$500,000 or more.....                                    | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                                   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | -                                    | -  |
| Machinery, equipment, and supplies                        |           |            |   |                             |  |  |                                      |  |
| Total.....  | 23,470    | 23,683     | 1,401,750                               | 334,883                     | 184,829                                      | 150,054  | 241,206                              | 64,234   |
| Taxable returns, total.....                               | 20,569    | 20,720     | 1,266,403                               | 334,027                     | 181,720                                      | 152,307  | 240,326                              | 64,234   |
| Under \$2,000.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                                | 2,757     | 2,757      | 46,654                                  | 10,692                      | 4,149  | 6,543  | 3,803                                | 580  |
| \$5,000 under \$10,000.....                               | 6,016     | 6,016      | 191,107                                 | 46,045                      | 18,502                                       | 28,343   | 22,247                               | 3,602  |
| \$10,000 under \$20,000.....                              | 7,145     | 7,275      | 379,907                                 | 99,155                      | 58,598                                       | 40,557   | 69,295                               | 13,836   |
| \$20,000 under \$50,000.....                              | 4,027     | 4,027      | 473,165                                 | 122,303                     | 74,106                                       | 48,197   | 96,846                               | 25,203   |
| \$50,000 under \$100,000.....                             | 502       | 522        | 133,086                                 | 32,394                      | 20,559                                       | 11,835   | 27,916                               | 10,395   |
| \$100,000 under \$500,000.....                            | 120       | 121        | 42,272                                  | 17,424                      | 5,814  | 11,610   | 15,278                               | 7,657  |
| \$500,000 or more.....                                    | 2         | 2          | 212                                     | 5,214                       | 18   | 5,222  | 4,941                                | 2,961  |
| Nontaxable returns.....                                   | 2,901     | 2,963      | 135,347                                 | 856                         | 3,109  | 12,253   | 880                                  | -  |
| Alcoholic beverages                                       |           |            |   |                             |  |  |                                      |  |
| Total.....  | 2,719     | 2,788      | 781,831                                 | 53,813                      | 38,627                                       | 15,186   | 42,362                               | 12,125   |
| Taxable returns, total.....                               | 2,533     | 2,550      | 720,899                                 | 54,281                      | 38,811                                       | 15,470   | 42,362                               | 12,125   |
| Under \$2,000.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                                | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$5,000 under \$10,000.....                               | 1,641     | 1,651      | 292,982                                 | 18,486                      | 13,222                                       | 5,264  | 11,518                               | 2,118  |
| \$10,000 under \$20,000.....                              | 724       | 729        | 288,365                                 | 22,307                      | 16,073                                       | 6,234  | 18,914                               | 4,894  |
| \$20,000 under \$50,000.....                              | 141       | 143        | 101,895                                 | 9,963                       | 7,363  | 2,600  | 8,807                                | 3,549  |
| \$50,000 under \$100,000.....                             | 27        | 27         | 37,657                                  | 3,525                       | 2,153  | 1,372  | 3,123                                | 1,564  |
| \$100,000 under \$500,000.....                            | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$500,000 or more.....                                    | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                                   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | -                                    | -  |
| Lumber and construction materials                         |           |            |   |                             |  |  |                                      |  |
| Total.....  | 6,415     | 6,421      | 636,163                                 | 88,335                      | 49,241                                       | 39,094   | 61,468                               | 17,333   |
| Taxable returns, total.....                               | 4,991     | 4,997      | 553,084                                 | 86,175                      | 48,705                                       | 37,470   | 61,463                               | 17,333   |
| Under \$2,000.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                                | 2,298     | 2,298      | 41,217                                  | 12,906                      | 10,797                                       | 2,109  | 5,168                                | 831  |
| \$5,000 under \$10,000.....                               | 1,337     | 1,337      | 116,784                                 | 20,261                      | 9,128  | 11,133   | 13,397                               | 2,607  |
| \$10,000 under \$20,000.....                              | 1,079     | 1,081      | 224,239                                 | 31,622                      | 18,764                                       | 12,858   | 24,275                               | 6,064  |
| \$20,000 under \$50,000.....                              | 235       | 237        | 107,610                                 | 15,491                      | 8,178  | 7,313  | 13,437                               | 5,186  |
| \$50,000 under \$100,000.....                             | 42        | 44         | 63,234                                  | 5,895                       | 1,838  | 4,057  | 5,186                                | 2,645  |
| \$100,000 under \$500,000.....                            | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$500,000 or more.....                                    | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                                   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| Wholesale trade, not elsewhere classified                 |           |            |   |                             |  |  |                                      |  |
| Total.....  | 97,086    | 98,038     | 5,842,619                               | 1,149,462                   | 599,111                                      | 550,351  | 786,105                              | 196,890  |
| Taxable returns, total.....                               | 78,872    | 79,285     | 5,221,475                               | 1,125,997                   | 589,631                                      | 536,366  | 783,319                              | 196,890  |
| Under \$2,000.....  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                                | 8,897     | 8,897      | 210,283                                 | 34,145                      | 16,727                                       | 17,418   | 14,538                               | 2,267  |
| \$5,000 under \$10,000.....                               | 27,532    | 27,532     | 861,523                                 | 209,116                     | 93,658                                       | 115,458  | 105,205                              | 17,889   |
| \$10,000 under \$20,000.....                              | 26,478    | 26,655     | 1,628,658                               | 364,567                     | 189,459                                      | 175,108  | 245,428                              | 47,147   |
| \$20,000 under \$50,000.....                              | 12,523    | 12,695     | 1,813,124                               | 358,331                     | 210,184                                      | 148,147  | 283,565                              | 72,099   |
| \$50,000 under \$100,000.....                             | 1,585     | 1,636      | 538,751                                 | 104,390                     | 62,017                                       | 42,373   | 88,237                               | 33,810   |
| \$100,000 under \$500,000.....                            | 258       | 271        | 121,857                                 | 38,480                      | 15,141                                       | 23,339   | 32,127                               | 15,958   |
| \$500,000 or more.....                                    | 11        | 11         | 21,563                                  | 14,226                      | 941  | 13,285   | 12,932                               | 7,536  |
| Nontaxable returns.....                                   | 18,214    | 18,753     | 621,144                                 | 23,465                      | 9,480  | 13,985   | 2,786                                | -  |
| Wholesale trade not allocable                             |           |            |   |                             |  |  |                                      |  |
| Total.....  | 37,112    | 37,174     | 900,079                                 | 474,670                     | 282,927                                      | 191,743  | 320,322                              | 83,013   |
| Taxable returns, total.....                               | 29,817    | 29,879     | 824,170                                 | 462,817                     | 273,510                                      | 189,307  | 320,314                              | 83,013   |
| Under \$2,000.....  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                                | 4,354     | 4,354      | 46,313                                  | 14,620                      | 8,006  | 6,614  | 5,261                                | 835  |
| \$5,000 under \$10,000.....                               | 8,717     | 8,717      | 131,166                                 | 66,559                      | 39,644                                       | 26,915   | 32,966                               | 5,813  |
| \$10,000 under \$20,000.....                              | 9,382     | 9,382      | 244,485                                 | 131,697                     | 77,770                                       | 53,927   | 83,302                               | 16,219   |
| \$20,000 under \$50,000.....                              | 6,401     | 6,453      | 286,277                                 | 184,009                     | 112,361                                      | 71,648   | 143,026                              | 36,491   |
| \$50,000 under \$100,000.....                             | 674       | 684        | 90,694                                  | 45,001                      | 29,628                                       | 15,373   | 38,929                               | 15,184   |
| \$100,000 under \$500,000.....                            | 120       | 120        | 20,791                                  | 18,650                      | 5,875  | 12,775   | 15,516                               | 7,821  |
| \$500,000 or more.....                                    | 2         | 2          | 95                                      | 2,094                       | 1  | 2,093  | 1,278                                | 645  |
| Nontaxable returns.....                                   | 7,295     | 7,295      | 75,909                                  | 11,853                      | 9,417  | 2,436  | 8                                    | -  |

Footnotes at end of table.



## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|---|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|   | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|   |           |            |   |                             |  |  |                                      |  |
|   | (1)       | (2)        | (3)                                     | (4)                         | (5)  | (6)  | (7)                                  | (8)  |
| WHOLESALE AND RETAIL TRADE—Continued                |           |            |   |                             |  |  |                                      |  |
| Retail Trade  |           |            |   |                             |  |  |                                      |  |
| Total.....  | 1,565,814 | 1,622,676  | 85,489,751                              | 13,025,609                  | 5,777,680                                    | 7,247,929                                      | 8,235,438                            | 1,756,485                                      |
| Taxable returns, total.....                         | 1,209,352 | 1,250,088  | 71,968,818                              | 12,629,099                  | 5,811,360                                    | 6,817,739                                      | 8,181,357                            | 1,756,485                                      |
| Under \$2,000.....                                  | 32,956    | 33,628     | 540,869                                 | 49,750                      | 23,501                                       | 26,249   | 13,319                               | 1,888  |
| \$2,000 under \$5,000.....                          | 205,946   | 212,206    | 6,223,365                               | 770,121                     | 380,647                                      | 389,474  | 294,834                              | 43,338   |
| \$5,000 under \$10,000.....                         | 511,163   | 527,721    | 20,881,141                              | 3,822,997                   | 1,494,486                                    | 2,328,511                                      | 2,040,758                            | 342,213  |
| \$10,000 under \$20,000.....                        | 364,941   | 376,500    | 25,462,347                              | 4,890,810                   | 2,205,481                                    | 2,685,329                                      | 3,316,582                            | 636,934  |
| \$20,000 under \$50,000.....                        | 85,821    | 90,674     | 15,704,509                              | 2,404,075                   | 1,448,271                                    | 955,804  | 1,932,728                            | 487,086  |
| \$50,000 under \$100,000.....                       | 7,459     | 8,164      | 2,587,814                               | 480,508                     | 220,118                                      | 260,390  | 408,326                              | 152,782  |
| \$100,000 under \$500,000.....                      | 1,026     | 1,150      | 559,190                                 | 157,262                     | 38,970                                       | 118,292  | 129,588                              | 65,158   |
| \$500,000 or more.....                              | 40        | 45         | 9,583                                   | 53,576                      | 114  | 53,690   | 45,222                               | 27,084   |
| Nontaxable returns.....                             | 356,462   | 372,588    | 13,520,933                              | 396,510                     | 133,680                                      | 430,190  | 54,081                               | -  |
| Building materials dealers                          |           |            |   |                             |  |  |                                      |  |
| Total.....  | 19,937    | 20,130     | 1,426,811                               | 211,967                     | 113,442                                      | 98,525   | 144,574                              | 34,160   |
| Taxable returns, total.....                         | 16,292    | 16,317     | 1,312,210                               | 208,276                     | 115,709                                      | 92,567   | 144,133                              | 34,160   |
| Under \$2,000.....                                  | 8,709     | 8,769      | 419,414                                 | 58,315                      | 28,828                                       | 29,487   | 29,520                               | 4,720  |
| \$2,000 under \$5,000.....                          | 5,370     | 5,370      | 395,546                                 | 72,115                      | 38,573                                       | 33,542   | 49,275                               | 9,551  |
| \$5,000 under \$10,000.....                         | 1,866     | 1,891      | 378,462                                 | 56,473                      | 38,175                                       | 18,298   | 46,636                               | 12,273   |
| \$10,000 under \$20,000.....                        | 258       | 258        | 106,469                                 | 16,684                      | 8,890  | 7,794  | 14,767                               | 5,612  |
| \$20,000 under \$50,000.....                        | 29        | 29         | 12,319                                  | 4,689                       | 1,243  | 3,446  | 3,935                                | 2,004  |
| \$50,000 or more.....                               | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 3,645     | 3,813      | 114,601                                 | 3,691                       | 12,267                                       | 5,958  | 441                                  | -  |
| Hardware stores                                     |           |            |   |                             |  |  |                                      |  |
| Total.....  | 23,455    | 23,672     | 1,337,629                               | 232,548                     | 126,552                                      | 105,996  | 159,080                              | 34,618   |
| Taxable returns, total.....                         | 20,544    | 20,738     | 1,238,220                               | 231,420                     | 132,407                                      | 99,013   | 158,732                              | 34,618   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 4,204     | 4,204      | 89,997                                  | 17,103                      | 4,190  | 12,913   | 4,548                                | 678  |
| \$5,000 under \$10,000.....                         | 7,105     | 7,105      | 286,580                                 | 52,117                      | 29,022                                       | 23,095   | 30,588                               | 5,038  |
| \$10,000 under \$20,000.....                        | 6,401     | 6,568      | 486,186                                 | 87,534                      | 57,809                                       | 29,725   | 62,283                               | 12,242   |
| \$20,000 under \$50,000.....                        | 2,390     | 2,413      | 342,435                                 | 64,279                      | 38,822                                       | 25,457   | 52,620                               | 13,075   |
| \$50,000 under \$100,000.....                       | 93        | 97         | 26,308                                  | 5,891                       | 1,813  | 4,078  | 4,994                                | 1,808  |
| \$100,000 under \$500,000.....                      | 13        | 13         | 3,844                                   | 1,662                       | 530  | 1,132  | 1,498                                | 688  |
| \$500,000 or more.....                              | 2         | 2          | 354                                     | 2,224                       | 136  | 2,260  | 1,895                                | 1,045  |
| Nontaxable returns.....                             | 2,911     | 2,934      | 99,409                                  | 1,128                       | 15,855                                       | 6,983  | 348                                  | -  |
| Farm equipment dealers                              |           |            |   |                             |  |  |                                      |  |
| Total.....  | 12,087    | 12,101     | 1,686,478                               | 98,374                      | 37,750                                       | 60,624   | 70,973                               | 15,102   |
| Taxable returns, total.....                         | 8,694     | 8,707      | 1,357,092                               | 100,662                     | 48,517                                       | 52,145   | 70,342                               | 15,102   |
| Under \$2,000.....                                  | 5,255     | 5,256      | 508,349                                 | 35,059                      | 14,860                                       | 20,199   | 18,830                               | 2,830  |
| \$2,000 under \$5,000.....                          | 2,456     | 2,460      | 491,578                                 | 32,870                      | 14,314                                       | 18,556   | 23,798                               | 4,438  |
| \$5,000 under \$10,000.....                         | 882       | 889        | 301,293                                 | 25,851                      | 15,858                                       | 9,993  | 21,608                               | 5,504  |
| \$10,000 under \$20,000.....                        | 95        | 96         | 53,257                                  | 6,122                       | 2,979  | 3,143  | 5,391                                | 2,029  |
| \$20,000 under \$50,000.....                        | 6         | 6          | 2,615                                   | 760                         | 506  | 254  | 715                                  | 301  |
| \$50,000 or more.....                               | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 3,393     | 3,394      | 329,386                                 | 12,288                      | 10,767                                       | 8,479  | 631                                  | -  |
| Mail order houses                                   |           |            |   |                             |  |  |                                      |  |
| Total.....  | 8,068     | 8,224      | 107,516                                 | 83,499                      | 12,044                                       | 71,455   | 53,562                               | 11,981   |
| Taxable returns, total.....                         | 6,649     | 6,649      | 83,930                                  | 81,361                      | 9,357  | 72,004   | 53,356                               | 11,981   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 3,008     | 3,008      | 29,255                                  | 21,083                      | 7,114  | 13,969   | 11,971                               | 2,038  |
| \$5,000 under \$10,000.....                         | 2,019     | 2,019      | 17,225                                  | 27,010                      | 751  | 26,259   | 17,594                               | 3,357  |
| \$10,000 under \$20,000.....                        | 858       | 858        | 21,439                                  | 23,557                      | 916  | 22,641   | 17,399                               | 4,281  |
| \$20,000 under \$50,000.....                        | 81        | 81         | 2,351                                   | 5,002                       | 107  | 4,895  | 3,869                                | 1,405  |
| \$50,000 under \$100,000.....                       | 13        | 13         | 6,420                                   | 1,867                       | 211  | 1,656  | 1,444                                | 721  |
| \$100,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| Automatic merchandising machine operators           |           |            |   |                             |  |  |                                      |  |
| Total.....  | 14,841    | 15,102     | 433,879                                 | 159,601                     | 34,475                                       | 125,126  | 101,065                              | 21,692   |
| Taxable returns, total.....                         | 11,909    | 12,092     | 320,974                                 | 149,858                     | 32,079                                       | 117,779  | 99,657                               | 21,692   |
| Under \$2,000.....                                  | 5,440     | 5,450      | 67,415                                  | 34,940                      | 5,068  | 29,872   | 16,576                               | 2,671  |
| \$2,000 under \$5,000.....                          | 5,050     | 5,218      | 103,360                                 | 68,646                      | 10,418                                       | 58,228   | 46,894                               | 9,090  |
| \$5,000 under \$10,000.....                         | 1,263     | 1,263      | 123,242                                 | 35,478                      | 13,272                                       | 22,206   | 27,281                               | 6,519  |
| \$10,000 under \$20,000.....                        | 135       | 135        | 17,894                                  | 7,818                       | 2,617  | 5,201  | 6,691                                | 2,378  |
| \$20,000 under \$50,000.....                        | 21        | 26         | 9,063                                   | 2,976                       | 704  | 2,272  | 2,215                                | 1,034  |
| \$50,000 or more.....                               | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 2,932     | 3,010      | 112,905                                 | 9,743                       | 2,396  | 7,347  | 1,408                                | -  |

Footnotes at end of table.

## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income | Number of |            | Business receipts<br>(Thousands of dollars) | Adjusted gross income           |  |  | Taxable income<br>(Thousands of dollars) | Income tax after credits<br>(Thousands of dollars) |
|---|-----------|------------|---|---------------------------------|--|--|--|--|
|   | Returns   | Businesses |   | Total<br>(Thousands of dollars) | Net profit (less loss)<br>(Thousands of dollars) | Other income (less loss)<br>(Thousands of dollars) |  |  |
|   | (1)       | (2)        | (3)   | (4)                             | (5)  | (6)  | (7)                                      | (8)  |
| WHOLESALE AND RETAIL TRADE—Continued                |           |            |   |                                 |  |  |  |  |
| Retail Trade—Continued                              |           |            |   |                                 |  |  |  |  |
| Direct selling establishments                       |           |            |   |                                 |  |  |  |  |
| Total.....  | 235,695   | 238,458    | 1,413,933                                   | 1,853,291                       | 250,480  | 1,602,811  | 1,045,103                                | 195,658  |
| Taxable returns, total.....                         | 194,492   | 197,255    | 1,196,764                                   | 1,779,157                       | 226,762  | 1,552,395  | 1,041,413                                | 195,658  |
| Under \$2,000.....                                  | 6,478     | 6,478      | 14,251                                      | 9,257                           | 2,758  | 6,499  | 2,781                                    | 394  |
| \$2,000 under \$5,000.....                          | 26,633    | 26,633     | 130,845                                     | 100,619                         | 26,304   | 74,315   | 40,454                                   | 5,866  |
| \$5,000 under \$10,000.....                         | 92,085    | 94,270     | 548,497                                     | 711,847                         | 98,239   | 613,608  | 372,130                                  | 63,496   |
| \$10,000 under \$20,000.....                        | 64,696    | 65,274     | 416,575                                     | 828,648                         | 80,749   | 747,899  | 528,300                                  | 100,476  |
| \$20,000 under \$50,000.....                        | 4,423     | 4,423      | 82,435                                      | 113,687                         | 17,743   | 95,944   | 85,106                                   | 20,171   |
| \$50,000 under \$100,000.....                       | 146       | 146        | 3,688                                       | 8,758                           | 1,026  | 7,732  | 7,059                                    | 2,433  |
| \$100,000 under \$500,000.....                      | 30        | 30         | 279   | 4,471                           | 199  | 4,530  | 3,732                                    | 1,836  |
| \$500,000 or more.....                              | 1         | 1          | 194   | 1,870                           | 2  | 1,868  | 1,851                                    | 986  |
| Nontaxable returns.....                             | 41,203    | 41,203     | 217,169                                     | 74,134                          | 23,718   | 50,416   | 3,690                                    | -  |
| Variety and other general merchandise stores        |           |            |   |                                 |  |  |  |  |
| Total.....  | 48,012    | 48,597     | 2,752,625                                   | 365,934                         | 181,662  | 184,272  | 247,639                                  | 55,278   |
| Taxable returns, total.....                         | 34,779    | 35,300     | 2,253,215                                   | 363,029                         | 188,195  | 174,834  | 246,681                                  | 55,278   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | (*)  |
| \$2,000 under \$5,000.....                          | 7,460     | 7,537      | 272,603                                     | 26,480                          | 14,627   | 11,853   | 10,032                                   | 1,441  |
| \$5,000 under \$10,000.....                         | 15,469    | 15,568     | 702,254                                     | 110,219                         | 47,024   | 63,195   | 61,954                                   | 10,527   |
| \$10,000 under \$20,000.....                        | 7,800     | 7,906      | 694,443                                     | 108,804                         | 63,676   | 45,128   | 78,395                                   | 15,508   |
| \$20,000 under \$50,000.....                        | 3,295     | 3,512      | 462,477                                     | 93,895                          | 52,221   | 41,674   | 76,579                                   | 19,486   |
| \$50,000 under \$100,000.....                       | 257       | 277        | 35,893                                      | 16,847                          | 7,713  | 9,134  | 14,573                                   | 5,628  |
| \$100,000 under \$500,000.....                      | 30        | 32         | 16,017                                      | 4,601                           | 1,934  | 2,667  | 3,831                                    | 1,874  |
| \$500,000 or more.....                              | 2         | 2          | 95  | 1,292                           | 2  | 1,290  | 1,166                                    | 793  |
| Nontaxable returns.....                             | 13,233    | 13,297     | 499,410                                     | 2,905                           | 16,533   | 9,438  | 958                                      | -  |
| Grocery stores                                      |           |            |   |                                 |  |  |  |  |
| Total.....  | 175,243   | 177,243    | 14,562,604                                  | 1,101,816                       | 591,869  | 509,947  | 677,572                                  | 133,521  |
| Taxable returns, total.....                         | 118,842   | 120,277    | 11,712,125                                  | 1,059,178                       | 591,757  | 467,421  | 670,017                                  | 133,521  |
| Under \$2,000.....                                  | 3,826     | 3,826      | 118,646                                     | 6,244                           | 4,196  | 2,048  | 1,144                                    | 160  |
| \$2,000 under \$5,000.....                          | 28,062    | 28,064     | 1,319,531                                   | 106,499                         | 61,702   | 44,797   | 41,589                                   | 6,187  |
| \$5,000 under \$10,000.....                         | 52,302    | 52,876     | 3,802,732                                   | 378,070                         | 188,207  | 189,863  | 205,836                                  | 34,159   |
| \$10,000 under \$20,000.....                        | 28,373    | 28,751     | 3,799,057                                   | 373,739                         | 203,064  | 170,675  | 260,671                                  | 49,743   |
| \$20,000 under \$50,000.....                        | 6,081     | 6,290      | 2,208,663                                   | 165,520                         | 115,648  | 49,872   | 135,486                                  | 33,420   |
| \$50,000 under \$100,000.....                       | 359       | 423        | 383,874                                     | 23,148                          | 16,110   | 7,038  | 20,339                                   | 7,491  |
| \$100,000 under \$500,000.....                      | 39        | 47         | 79,622                                      | 5,958                           | 2,830  | 3,128  | 4,902                                    | 2,361  |
| \$500,000 or more.....                              | -         | -          | -   | -                               | -  | -  | -  | -  |
| Nontaxable returns.....                             | 56,401    | 56,966     | 2,850,479                                   | 42,638                          | 112  | 42,526   | 7,555                                    | -  |
| Meat and fish markets                               |           |            |   |                                 |  |  |  |  |
| Total.....  | 15,068    | 15,150     | 1,123,870                                   | 117,304                         | 75,665   | 41,639   | 66,140                                   | 12,882   |
| Taxable returns, total.....                         | 12,236    | 12,315     | 964,781                                     | 112,269                         | 73,985   | 38,284   | 65,725                                   | 12,882   |
| Under \$2,000.....                                  | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$2,000 under \$5,000.....                          | 2,554     | 2,554      | 83,506                                      | 9,200                           | 4,260  | 4,940  | 2,903                                    | 407  |
| \$5,000 under \$10,000.....                         | 6,339     | 6,339      | 432,769                                     | 46,461                          | 33,272   | 13,189   | 22,692                                   | 3,765  |
| \$10,000 under \$20,000.....                        | 2,690     | 2,747      | 308,637                                     | 37,816                          | 23,610   | 14,206   | 24,740                                   | 4,802  |
| \$20,000 under \$50,000.....                        | 647       | 669        | 134,369                                     | 18,362                          | 12,581   | 5,781  | 15,013                                   | 3,760  |
| \$50,000 under \$100,000.....                       | 5         | 5          | 3,738                                       | 319                             | 190  | 129  | 286                                      | 109  |
| \$100,000 under \$500,000.....                      | 1         | 1          | 1,762                                       | 111                             | 72   | 39   | 91                                       | 39   |
| \$500,000 or more.....                              | -         | -          | -   | -                               | -  | -  | -  | -  |
| Nontaxable returns.....                             | 2,832     | 2,835      | 159,089                                     | 5,035                           | 1,680  | 3,355  | 415                                      | -  |
| Fruit stores and vegetable markets                  |           |            |   |                                 |  |  |  |  |
| Total.....  | 10,297    | 10,299     | 286,901                                     | 46,305                          | 17,526   | 28,779   | 23,276                                   | 4,843  |
| Taxable returns, total.....                         | 6,152     | 6,154      | 184,726                                     | 43,324                          | 15,521   | 27,803   | 23,216                                   | 4,843  |
| Under \$2,000.....                                  | (*)       | (*)        | (*)   | (*)                             | (*)  | -  | (*)                                      | (*)  |
| \$2,000 under \$5,000.....                          | 2,448     | 2,448      | 68,289                                      | 9,696                           | 6,312  | 3,384  | 3,763                                    | 560  |
| \$5,000 under \$10,000.....                         | 2,750     | 2,750      | 71,996                                      | 20,535                          | 7,018  | 13,517   | 9,840                                    | 1,683  |
| \$10,000 under \$20,000.....                        | 610       | 610        | 35,133                                      | 10,541                          | 1,460  | 9,081  | 7,797                                    | 1,579  |
| \$20,000 under \$50,000.....                        | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$50,000 under \$100,000.....                       | 7         | 7          | 4,180                                       | 904                             | 96   | 808  | 843                                      | 441  |
| \$100,000 under \$500,000.....                      | 1         | 3          | 81  | 1,007                           | 16   | 1,013  | 868                                      | 565  |
| \$500,000 or more.....                              | -         | -          | -   | -                               | -  | -  | -  | -  |
| Nontaxable returns.....                             | 4,145     | 4,145      | 102,175                                     | 2,981                           | 2,005  | 976  | 60                                       | -  |
| Candy, nut, and confectionery stores                |           |            |   |                                 |  |  |  |  |
| Total.....  | 10,626    | 10,703     | 268,493                                     | 59,485                          | 31,585   | 27,900   | 31,099                                   | 6,095  |
| Taxable returns, total.....                         | 7,116     | 7,193      | 221,017                                     | 53,399                          | 31,701   | 21,698   | 31,066                                   | 6,095  |
| Under \$2,000.....                                  | 2,213     | 2,213      | 37,493                                      | 6,801                           | 3,909  | 2,892  | 2,340                                    | 341  |
| \$2,000 under \$5,000.....                          | 3,452     | 3,529      | 123,398                                     | 23,680                          | 16,044   | 7,636  | 13,362                                   | 2,270  |
| \$5,000 under \$10,000.....                         | 1,268     | 1,268      | 48,841                                      | 17,024                          | 9,933  | 7,091  | 10,533                                   | 1,960  |
| \$10,000 under \$20,000.....                        | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$20,000 under \$50,000.....                        | 183       | 183        | 11,285                                      | 5,894                           | 1,815  | 4,079  | 4,781                                    | 1,524  |
| \$50,000 under \$100,000.....                       | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$100,000 under \$500,000.....                      | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$500,000 or more.....                              | -         | -          | -   | -                               | -  | -  | -  | -  |
| Nontaxable returns.....                             | 3,510     | 3,510      | 47,476                                      | 6,086                           | 116  | 6,202  | 33                                       | -  |

Footnotes at end of table.



## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income | Number of |            | Business receipts<br><br>(Thousand dollars) | Adjusted gross income           |  |  | Taxable income<br><br>(Thousand dollars) | Income tax after credits<br><br>(Thousand dollars) |
|---|-----------|------------|---|---------------------------------|--|--|--|--|
|   | Returns   | Businesses |   | Total<br><br>(Thousand dollars) | Net profit (less loss)<br><br>(Thousand dollars) | Other income (less loss)<br><br>(Thousand dollars) |  |  |
|   |           |            |   |                                 |  |  |  |  |
|   | (1)       | (2)        | (3)   | (4)                             | (5)  | (6)  | (7)                                      | (8)  |
| WHOLESALE AND RETAIL TRADE—Continued                |           |            |   |                                 |  |  |  |  |
| Retail Trade—Continued                              |           |            |   |                                 |  |  |  |  |
| Retail bakeries                                     |           |            |   |                                 |  |  |  |  |
| Total.....  | 10,369    | 10,523     | 481,406                                     | 90,821                          | 64,652   | 26,169   | 57,334                                   | 11,319   |
| Taxable returns, total.....                         | 8,770     | 8,923      | 434,169                                     | 89,547                          | 63,964   | 25,583   | 57,317                                   | 11,319   |
| Under \$2,000.....                                  | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$2,000 under \$5,000.....                          | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | (*)  |
| \$5,000 under \$10,000.....                         | 3,423     | 3,497      | 106,374                                     | 25,481                          | 14,581   | 10,900   | 15,198                                   | 2,540  |
| \$10,000 under \$20,000.....                        | 3,191     | 3,268      | 215,226                                     | 42,150                          | 34,387   | 7,763  | 26,622                                   | 4,924  |
| \$20,000 under \$50,000.....                        | 484       | 484        | 47,862                                      | 12,739                          | 8,633  | 4,106  | 10,120                                   | 2,411  |
| \$50,000 under \$100,000.....                       | 31        | 33         | 7,820                                       | 1,861                           | 1,311  | 590  | 1,665                                    | 625  |
| \$100,000 under \$500,000.....                      | 6         | 6          | 1,769                                       | 907                             | 213  | 694  | 736                                      | 366  |
| \$500,000 or more.....                              | -         | -          | -   | -                               | -  | -  | -  | -  |
| Nontaxable returns.....                             | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | -  |
| Dairy products and other food stores                |           |            |   |                                 |  |  |  |  |
| Total.....  | 11,735    | 12,575     | 498,614                                     | 93,237                          | 35,041   | 58,196   | 54,437                                   | 10,332   |
| Taxable returns, total.....                         | 8,835     | 8,912      | 371,272                                     | 88,912                          | 37,008   | 51,904   | 53,526                                   | 10,332   |
| Under \$2,000.....                                  | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$2,000 under \$5,000.....                          | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | (*)  |
| \$5,000 under \$10,000.....                         | 4,675     | 4,752      | 153,428                                     | 34,941                          | 13,511   | 21,430   | 17,994                                   | 3,010  |
| \$10,000 under \$20,000.....                        | 3,100     | 3,100      | 152,727                                     | 42,052                          | 16,182   | 25,870   | 27,303                                   | 5,175  |
| \$20,000 under \$50,000.....                        | 263       | 263        | 36,595                                      | 8,598                           | 5,053  | 3,545  | 7,137                                    | 1,975  |
| \$50,000 under \$100,000.....                       | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$100,000 under \$500,000.....                      | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$500,000 or more.....                              | -         | -          | -   | -                               | -  | -  | -  | -  |
| Nontaxable returns.....                             | 2,900     | 3,663      | 127,342                                     | 4,325                           | 1,967  | 6,292  | 911                                      | -  |
| Motor vehicle dealers                               |           |            |   |                                 |  |  |  |  |
| Total.....  | 44,038    | 44,224     | 6,958,464                                   | 403,458                         | 188,399  | 215,059  | 274,545                                  | 66,533   |
| Taxable returns, total.....                         | 34,008    | 34,177     | 5,695,826                                   | 405,132                         | 202,330  | 202,802  | 273,932                                  | 66,533   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | (*)  |
| \$2,000 under \$5,000.....                          | 6,416     | 6,418      | 284,616                                     | 24,351                          | 8,184  | 16,167   | 7,803                                    | 1,133  |
| \$5,000 under \$10,000.....                         | 13,829    | 13,833     | 1,008,955                                   | 103,227                         | 32,353   | 70,874   | 51,144                                   | 8,310  |
| \$10,000 under \$20,000.....                        | 9,384     | 9,506      | 1,767,141                                   | 129,097                         | 64,852   | 64,245   | 90,040                                   | 17,644   |
| \$20,000 under \$50,000.....                        | 3,698     | 3,735      | 2,025,144                                   | 107,167                         | 76,109   | 31,058   | 88,745                                   | 22,590   |
| \$50,000 under \$100,000.....                       | 375       | 378        | 422,625                                     | 24,662                          | 16,343   | 8,319  | 21,610                                   | 8,221  |
| \$100,000 under \$500,000.....                      | 61        | 62         | 152,774                                     | 9,034                           | 4,522  | 4,512  | 7,657                                    | 3,859  |
| \$500,000 or more.....                              | 4         | 4          | 5,316                                       | 7,148                           | 208  | 6,940  | 6,821                                    | 4,760  |
| Nontaxable returns.....                             | 10,030    | 10,047     | 1,262,638                                   | 1,674                           | 13,931   | 12,257   | 613                                      | -  |
| Tire, battery, and accessory dealers                |           |            |   |                                 |  |  |  |  |
| Total.....  | 18,084    | 18,223     | 1,287,979                                   | 187,137                         | 111,285  | 75,852   | 125,483                                  | 27,996   |
| Taxable returns, total.....                         | 14,204    | 14,274     | 1,148,094                                   | 180,681                         | 114,251  | 66,430   | 125,129                                  | 27,996   |
| Under \$2,000.....                                  | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$2,000 under \$5,000.....                          | 2,490     | 2,490      | 72,964                                      | 8,977                           | 4,846  | 4,131  | 2,968                                    | 425  |
| \$5,000 under \$10,000.....                         | 4,258     | 4,258      | 188,849                                     | 30,147                          | 12,499   | 17,648   | 16,216                                   | 2,765  |
| \$10,000 under \$20,000.....                        | 5,256     | 5,279      | 492,449                                     | 74,039                          | 51,062   | 22,977   | 51,034                                   | 9,602  |
| \$20,000 under \$50,000.....                        | 2,054     | 2,099      | 348,883                                     | 56,905                          | 40,012   | 16,893   | 45,996                                   | 11,684   |
| \$50,000 under \$100,000.....                       | 129       | 129        | 41,112                                      | 7,990                           | 5,574  | 2,416  | 7,010                                    | 2,613  |
| \$100,000 under \$500,000.....                      | 17        | 19         | 3,837                                       | 2,623                           | 258  | 2,365  | 1,905                                    | 907  |
| \$500,000 or more.....                              | -         | -          | -   | -                               | -  | -  | -  | -  |
| Nontaxable returns.....                             | 3,880     | 3,949      | 139,885                                     | 6,456                           | 12,966   | 9,422  | 354                                      | -  |
| Gasoline service stations                           |           |            |   |                                 |  |  |  |  |
| Total.....  | 199,182   | 206,298    | 17,948,276                                  | 1,561,991                       | 919,444  | 642,547  | 919,401                                  | 176,793  |
| Taxable returns, total.....                         | 159,064   | 164,314    | 15,487,706                                  | 1,493,221                       | 903,396  | 589,825  | 914,993                                  | 176,793  |
| Under \$2,000.....                                  | 2,229     | 2,229      | 76,909                                      | 3,516                           | 1,729  | 1,787  | 947                                      | 132  |
| \$2,000 under \$5,000.....                          | 28,454    | 29,475     | 1,472,957                                   | 110,584                         | 58,138   | 52,446   | 39,836                                   | 5,721  |
| \$5,000 under \$10,000.....                         | 75,626    | 78,185     | 5,844,089                                   | 562,303                         | 302,723  | 259,580  | 292,228                                  | 48,140   |
| \$10,000 under \$20,000.....                        | 45,301    | 46,634     | 6,171,583                                   | 605,501                         | 401,130  | 204,371  | 410,981                                  | 77,688   |
| \$20,000 under \$50,000.....                        | 7,140     | 7,447      | 1,763,620                                   | 187,753                         | 130,326  | 57,427   | 150,371                                  | 36,650   |
| \$50,000 under \$100,000.....                       | 277       | 302        | 135,333                                     | 17,480                          | 7,588  | 9,892  | 15,449                                   | 5,785  |
| \$100,000 under \$500,000.....                      | 37        | 42         | 23,215                                      | 6,084                           | 1,762  | 4,322  | 5,181                                    | 2,677  |
| \$500,000 or more.....                              | -         | -          | -   | -                               | -  | -  | -  | -  |
| Nontaxable returns.....                             | 40,118    | 41,984     | 2,460,570                                   | 68,770                          | 16,048   | 52,722   | 4,408                                    | -  |
| Other automotive dealers                            |           |            |   |                                 |  |  |  |  |
| Total.....  | 17,383    | 17,546     | 1,503,304                                   | 192,312                         | 62,401   | 129,911  | 139,867                                  | 34,181   |
| Taxable returns, total.....                         | 12,948    | 13,100     | 1,263,451                                   | 191,804                         | 69,066   | 122,738  | 139,294                                  | 34,181   |
| Under \$2,000.....                                  | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$2,000 under \$5,000.....                          | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | (*)  |
| \$5,000 under \$10,000.....                         | 4,542     | 4,542      | 207,645                                     | 35,520                          | 8,504  | 27,016   | 20,988                                   | 3,718  |
| \$10,000 under \$20,000.....                        | 5,215     | 5,269      | 477,137                                     | 72,940                          | 27,458   | 45,482   | 50,745                                   | 9,738  |
| \$20,000 under \$50,000.....                        | 1,856     | 1,930      | 424,082                                     | 55,303                          | 25,634   | 29,669   | 45,476                                   | 11,307   |
| \$50,000 under \$100,000.....                       | 193       | 195        | 80,880                                      | 13,462                          | 6,015  | 7,447  | 12,020                                   | 4,443  |
| \$100,000 under \$500,000.....                      | 27        | 27         | 14,998                                      | 3,830                           | 1,078  | 2,752  | 3,130                                    | 1,527  |
| \$500,000 or more.....                              | 2         | 2          | 185   | 6,375                           | 130  | 6,405  | 5,798                                    | 3,321  |
| Nontaxable returns.....                             | 4,435     | 4,446      | 239,853                                     | 508                             | 16,665   | 7,173  | 573                                      | -  |

Footnotes at end of table.

## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income       | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|---|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|   | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|   | (1)       | (2)        | (3)                                     | (4)                         | (5)  | (6)  | (7)                                  | (8)  |
| WHOLESALE AND RETAIL TRADE—Continued                      |           |            |   |                             |  |  |                                      |  |
| Retail Trade—Continued                                    |           |            |   |                             |  |  |                                      |  |
| Women's ready-to-wear and accessory stores, and fur shops |           |            |   |                             |  |  |                                      |  |
| Total.....  | 24,417    | 24,635     | 1,121,205                               | 257,041                     | 98,693                                       | 158,348  | 179,546                              | 42,957   |
| Taxable returns, total.....                               | 20,216    | 20,334     | 1,018,076                               | 254,740                     | 102,838                                      | 151,902  | 179,546                              | 42,957   |
| Under \$2,000.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                                | 3,803     | 3,803      | 85,200                                  | 13,582                      | 7,349  | 6,233  | 5,160                                | 797  |
| \$5,000 under \$10,000.....                               | 7,258     | 7,258      | 208,668                                 | 57,457                      | 19,848                                       | 37,609   | 37,140                               | 6,631  |
| \$10,000 under \$20,000.....                              | 6,492     | 6,544      | 336,654                                 | 89,781                      | 33,278                                       | 56,503   | 61,225                               | 12,105   |
| \$20,000 under \$50,000.....                              | 2,350     | 2,394      | 304,618                                 | 70,212                      | 33,345                                       | 36,867   | 56,378                               | 15,178   |
| \$50,000 under \$100,000.....                             | 274       | 296        | 69,765                                  | 17,226                      | 7,427  | 9,799  | 14,110                               | 5,301  |
| \$100,000 under \$500,000.....                            | 38        | 38         | 13,171                                  | 5,864                       | 1,591  | 4,273  | 4,958                                | 2,555  |
| \$500,000 or more.....                                    | 1         | 1          | -                                       | 618                         | -  | 618  | 575                                  | 390  |
| Nontaxable returns.....                                   | 4,201     | 4,301      | 103,129                                 | 2,301                       | 14,145                                       | 6,446  | -                                    | -  |
| Other apparel and accessory stores                        |           |            |   |                             |  |  |                                      |  |
| Total.....  | 32,744    | 33,062     | 2,067,385                               | 390,015                     | 220,122                                      | 169,893  | 276,457                              | 66,815   |
| Taxable returns, total.....                               | 27,812    | 28,130     | 1,901,513                               | 391,340                     | 227,229                                      | 164,111  | 276,098                              | 66,815   |
| Under \$2,000.....  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                                | 2,863     | 2,863      | 62,476                                  | 9,612                       | 3,918  | 5,694  | 4,430                                | 712  |
| \$5,000 under \$10,000.....                               | 9,382     | 9,382      | 344,182                                 | 74,494                      | 33,100                                       | 41,394   | 40,189                               | 6,835  |
| \$10,000 under \$20,000.....                              | 10,346    | 10,452     | 684,011                                 | 140,553                     | 87,053                                       | 53,500   | 96,804                               | 18,948   |
| \$20,000 under \$50,000.....                              | 4,360     | 4,532      | 642,419                                 | 125,206                     | 82,790                                       | 42,416   | 99,940                               | 25,684   |
| \$50,000 under \$100,000.....                             | 439       | 473        | 126,885                                 | 27,760                      | 16,914                                       | 10,846   | 23,743                               | 8,954  |
| \$100,000 under \$500,000.....                            | 62        | 68         | 25,174                                  | 9,453                       | 2,974  | 6,479  | 8,001                                | 3,915  |
| \$500,000 or more.....                                    | 3         | 3          | 30                                      | 3,726                       | 13   | 3,729  | 2,896                                | 1,756  |
| Nontaxable returns.....                                   | 4,932     | 4,932      | 165,872                                 | 11,325                      | 17,107                                       | 5,782  | 359                                  | -  |
| Furniture stores  |           |            |   |                             |  |  |                                      |  |
| Total.....  | 24,784    | 24,319     | 1,636,239                               | 287,409                     | 131,727                                      | 155,682  | 199,865                              | 51,692   |
| Taxable returns, total.....                               | 19,568    | 19,603     | 1,430,083                               | 288,085                     | 136,306                                      | 151,779  | 199,773                              | 51,692   |
| Under \$2,000.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                                | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$5,000 under \$10,000.....                               | 7,661     | 7,662      | 228,497                                 | 56,038                      | 17,093                                       | 38,945   | 26,158                               | 4,299  |
| \$10,000 under \$20,000.....                              | 6,292     | 6,292      | 420,255                                 | 86,674                      | 42,595                                       | 44,079   | 60,315                               | 11,801   |
| \$20,000 under \$50,000.....                              | 3,196     | 3,218      | 560,764                                 | 92,801                      | 56,079                                       | 36,722   | 73,968                               | 19,501   |
| \$50,000 under \$100,000.....                             | 508       | 520        | 133,387                                 | 34,110                      | 19,756                                       | 14,354   | 28,580                               | 11,156   |
| \$100,000 under \$500,000.....                            | 53        | 53         | 14,488                                  | 9,036                       | 1,911  | 7,125  | 6,641                                | 3,517  |
| \$500,000 or more.....                                    | 4         | 4          | 159                                     | 2,569                       | 4  | 2,565  | 1,930                                | 1,168  |
| Nontaxable returns.....                                   | 5,216     | 5,216      | 206,156                                 | 1,676                       | 14,579                                       | 3,903  | 92                                   | -  |
| Home furnishings and equipment stores, except appliances  |           |            |   |                             |  |  |                                      |  |
| Total.....  | 16,516    | 16,647     | 757,895                                 | 153,292                     | 76,966                                       | 76,326   | 97,169                               | 21,649   |
| Taxable returns, total.....                               | 12,974    | 13,105     | 648,923                                 | 149,085                     | 77,200                                       | 71,885   | 97,062                               | 21,649   |
| Under \$2,000.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                                | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$5,000 under \$10,000.....                               | 5,454     | 5,531      | 237,164                                 | 42,306                      | 22,887                                       | 19,419   | 22,858                               | 3,915  |
| \$10,000 under \$20,000.....                              | 4,234     | 4,286      | 183,302                                 | 55,991                      | 28,679                                       | 27,312   | 37,684                               | 7,267  |
| \$20,000 under \$50,000.....                              | 959       | 961        | 154,111                                 | 29,450                      | 17,112                                       | 12,338   | 23,624                               | 6,144  |
| \$50,000 under \$100,000.....                             | 167       | 167        | 35,917                                  | 10,339                      | 4,242  | 6,097  | 8,497                                | 3,014  |
| \$100,000 under \$500,000.....                            | 12        | 12         | 2,767                                   | 1,719                       | 559  | 1,160  | 1,456                                | 687  |
| \$500,000 or more.....                                    | 1         | 1          | -                                       | 724                         | -  | 724  | 418                                  | 250  |
| Nontaxable returns.....                                   | 3,542     | 3,542      | 108,972                                 | 4,207                       | 1,234  | 4,441  | 107                                  | -  |
| Household appliances, radio, TV, and music stores         |           |            |   |                             |  |  |                                      |  |
| Total.....  | 37,455    | 37,988     | 2,179,156                               | 338,148                     | 171,446                                      | 166,702  | 219,085                              | 47,030   |
| Taxable returns, total.....                               | 30,547    | 31,031     | 1,884,284                               | 331,606                     | 175,814                                      | 155,792  | 218,292                              | 47,030   |
| Under \$2,000.....  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                                | 4,574     | 4,574      | 151,243                                 | 17,307                      | 8,131  | 9,176  | 7,027                                | 1,055  |
| \$5,000 under \$10,000.....                               | 13,786    | 13,953     | 437,018                                 | 103,501                     | 41,518                                       | 61,983   | 54,586                               | 9,158  |
| \$10,000 under \$20,000.....                              | 8,510     | 8,711      | 658,829                                 | 114,495                     | 62,667                                       | 51,828   | 77,607                               | 14,722   |
| \$20,000 under \$50,000.....                              | 2,886     | 2,983      | 531,047                                 | 79,681                      | 54,436                                       | 25,245   | 65,172                               | 16,530   |
| \$50,000 under \$100,000.....                             | 196       | 209        | 81,086                                  | 12,868                      | 7,947  | 4,921  | 11,340                               | 4,256  |
| \$100,000 under \$500,000.....                            | 15        | 21         | 12,299                                  | 2,926                       | 281  | 2,645  | 2,398                                | 1,284  |
| \$500,000 or more.....                                    | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                                   | 6,908     | 6,957      | 294,872                                 | 6,542                       | 14,368                                       | 10,910   | 793                                  | -  |
| Eating places   |           |            |   |                             |  |  |                                      |  |
| Total.....  | 186,371   | 192,801    | 7,105,635                               | 1,310,412                   | 609,704                                      | 700,708  | 800,878                              | 164,162  |
| Taxable returns, total.....                               | 132,113   | 136,515    | 5,459,574                               | 1,249,475                   | 601,666                                      | 647,809  | 785,910                              | 164,162  |
| Under \$2,000.....  | 6,522     | 6,522      | 91,606                                  | 9,823                       | 6,692  | 3,131  | 3,152                                | 453  |
| \$2,000 under \$5,000.....                                | 30,661    | 31,731     | 634,813                                 | 111,384                     | 51,962                                       | 59,422   | 44,984                               | 6,598  |
| \$5,000 under \$10,000.....                               | 51,416    | 52,798     | 1,606,011                               | 383,154                     | 164,384                                      | 218,770  | 195,641                              | 32,280   |
| \$10,000 under \$20,000.....                              | 35,579    | 36,989     | 1,997,597                               | 474,045                     | 236,896                                      | 237,149  | 321,086                              | 60,239   |
| \$20,000 under \$50,000.....                              | 7,176     | 7,541      | 931,589                                 | 204,377                     | 118,005                                      | 86,372   | 163,961                              | 40,637   |
| \$50,000 under \$100,000.....                             | 650       | 802        | 159,175                                 | 40,480                      | 19,445                                       | 21,035   | 34,544                               | 12,345   |
| \$100,000 under \$500,000.....                            | 104       | 127        | 37,568                                  | 16,765                      | 4,362  | 12,403   | 7,001                                | 7,001  |
| \$500,000 or more.....                                    | 5         | 5          | 1,215                                   | 9,447                       | 180  | 9,267  | 8,516                                | 4,609  |
| Nontaxable returns.....                                   | 54,258    | 56,286     | 1,646,061                               | 60,937                      | 8,038  | 52,899   | 14,968                               | -  |

Footnotes at end of table.



## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|---|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|   | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|   | (1)       | (2)        | (3)                                     | (4)                         | (5)  | (6)  | (7)                                  | (8)  |
| WHOLESALE AND RETAIL TRADE—Continued                |           |            |   |                             |  |  |                                      |  |
| Retail Trade—Continued                              |           |            |   |                             |  |  |                                      |  |
| Drinking places                                     |           |            |   |                             |  |  |                                      |  |
| Total.....  | 99,928    | 101,658    | 3,203,636                               | 658,839                     | 333,999                                      | 324,840  | 406,456                              | 80,003   |
| Taxable returns, total.....                         | 72,742    | 73,892     | 2,583,560                               | 628,839                     | 335,711                                      | 293,128  | 400,331                              | 80,003   |
| Under \$2,000.....                                  | 4,104     | 4,104      | 66,219                                  | 6,524                       | 3,671  | 2,853  | 1,278                                | 180  |
| \$2,000 under \$5,000.....                          | 17,102    | 17,102     | 411,023                                 | 62,791                      | 39,376                                       | 23,415   | 25,115                               | 3,831  |
| \$5,000 under \$10,000.....                         | 30,724    | 31,235     | 988,875                                 | 230,980                     | 116,302                                      | 114,678  | 132,581                              | 22,572   |
| \$10,000 under \$20,000.....                        | 17,567    | 18,071     | 816,307                                 | 232,551                     | 123,500                                      | 109,051  | 161,932                              | 31,446   |
| \$20,000 under \$50,000.....                        | 3,010     | 3,115      | 268,368                                 | 78,293                      | 48,283                                       | 30,010   | 64,350                               | 15,826   |
| \$50,000 under \$100,000.....                       | 201       | 231        | 27,195                                  | 12,312                      | 3,853  | 8,459  | 10,212                               | 3,535  |
| \$100,000 under \$500,000.....                      | 33        | 33         | 5,562                                   | 4,821                       | 726  | 4,095  | 4,316                                | 2,246  |
| \$500,000 or more.....                              | 1         | 1          | 11                                      | 567                         | -  | 567  | 547                                  | 367  |
| Nontaxable returns.....                             | 27,186    | 27,766     | 620,076                                 | 30,000                      | 11,712                                       | 31,712   | 6,125                                | -  |
| Drug and proprietary stores                         |           |            |   |                             |  |  |                                      |  |
| Total.....  | 27,139    | 27,407     | 2,944,666                               | 435,417                     | 332,108                                      | 103,309  | 324,015                              | 78,386   |
| Taxable returns, total.....                         | 24,758    | 24,950     | 2,782,523                               | 438,316                     | 339,278                                      | 99,038   | 323,330                              | 78,386   |
| Under \$2,000.....                                  | 7,108     | 7,108      | 407,166                                 | 49,431                      | 33,380                                       | 16,051   | 26,919                               | 4,646  |
| \$2,000 under \$5,000.....                          | 10,152    | 10,175     | 1,052,827                               | 151,362                     | 121,699                                      | 29,663   | 103,949                              | 20,565   |
| \$5,000 under \$10,000.....                         | 6,931     | 7,084      | 1,166,163                               | 200,301                     | 161,953                                      | 38,348   | 160,101                              | 40,630   |
| \$10,000 under \$20,000.....                        | 541       | 555        | 147,271                                 | 34,053                      | 20,899                                       | 13,154   | 29,655                               | 11,273   |
| \$20,000 under \$50,000.....                        | 26        | 28         | 9,096                                   | 3,169                       | 1,347  | 1,822  | 2,706                                | 1,272  |
| \$50,000 under \$100,000.....                       | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$100,000 under \$500,000.....                      | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 2,381     | 2,457      | 162,143                                 | 12,899                      | 17,170                                       | 4,271  | 685                                  | -  |
| Liquor stores                                       |           |            |   |                             |  |  |                                      |  |
| Total.....  | 25,606    | 26,321     | 2,479,622                               | 285,706                     | 156,455                                      | 129,251  | 195,513                              | 45,806   |
| Taxable returns, total.....                         | 20,459    | 21,091     | 2,174,817                               | 278,325                     | 156,607                                      | 121,718  | 194,535                              | 45,806   |
| Under \$2,000.....                                  | 2,573     | 2,573      | 82,167                                  | 9,443                       | 5,608  | 3,835  | 3,518                                | 529  |
| \$2,000 under \$5,000.....                          | 6,351     | 6,374      | 450,279                                 | 47,931                      | 26,795                                       | 21,136   | 26,600                               | 4,288  |
| \$5,000 under \$10,000.....                         | 8,589     | 8,871      | 920,665                                 | 118,462                     | 68,536                                       | 49,926   | 81,157                               | 15,458   |
| \$10,000 under \$20,000.....                        | 2,609     | 2,890      | 571,820                                 | 75,318                      | 45,932                                       | 29,386   | 60,529                               | 15,955   |
| \$20,000 under \$50,000.....                        | 290       | 323        | 122,237                                 | 18,642                      | 8,084  | 10,558   | 15,656                               | 5,843  |
| \$50,000 under \$100,000.....                       | 45        | 58         | 26,704                                  | 7,118                       | 1,621  | 5,497  | 5,770                                | 2,965  |
| \$100,000 under \$500,000.....                      | 2         | 2          | 945                                     | 1,411                       | 31   | 1,380  | 1,305                                | 768  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 5,147     | 5,230      | 304,805                                 | 7,381                       | 11,52  | 7,533  | 978                                  | -  |
| Antique and secondhand stores                       |           |            |   |                             |  |  |                                      |  |
| Total.....  | 35,656    | 35,886     | 522,631                                 | 282,226                     | 50,719                                       | 231,507  | 182,050                              | 45,168   |
| Taxable returns, total.....                         | 25,249    | 25,479     | 452,995                                 | 271,500                     | 53,999                                       | 217,501  | 182,050                              | 45,168   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 2,671     | 2,671      | 44,114                                  | 9,609                       | 5,435  | 4,174  | 4,007                                | 509  |
| \$5,000 under \$10,000.....                         | 11,145    | 11,312     | 155,134                                 | 78,335                      | 18,398                                       | 59,937   | 43,602                               | 7,308  |
| \$10,000 under \$20,000.....                        | 6,826     | 6,879      | 137,651                                 | 90,877                      | 15,200                                       | 75,677   | 60,985                               | 11,727   |
| \$20,000 under \$50,000.....                        | 1,610     | 1,610      | 76,521                                  | 45,729                      | 11,591                                       | 34,138   | 36,576                               | 9,620  |
| \$50,000 under \$100,000.....                       | 387       | 397        | 21,144                                  | 25,843                      | 4,655  | 21,188   | 21,554                               | 8,362  |
| \$100,000 under \$500,000.....                      | 87        | 87         | 8,201                                   | 15,304                      | 1,618  | 13,686   | 12,659                               | 6,612  |
| \$500,000 or more.....                              | 4         | 4          | 745                                     | 2,477                       | 137  | 2,514  | 1,699                                | 892  |
| Nontaxable returns.....                             | 10,407    | 10,407     | 69,636                                  | 10,726                      | 13,280                                       | 14,006   | -                                    | -  |
| Sporting goods stores and bicycle shops             |           |            |   |                             |  |  |                                      |  |
| Total.....  | 16,725    | 16,943     | 670,652                                 | 162,300                     | 64,372                                       | 97,928   | 114,014                              | 25,055   |
| Taxable returns, total.....                         | 13,458    | 13,599     | 575,872                                 | 161,616                     | 66,863                                       | 94,753   | 113,655                              | 25,055   |
| Under \$2,000.....                                  | 6,932     | 7,009      | 185,081                                 | 43,755                      | 16,254                                       | 27,501   | 23,837                               | 4,073  |
| \$2,000 under \$5,000.....                          | 4,770     | 4,770      | 190,956                                 | 65,292                      | 23,033                                       | 42,259   | 45,646                               | 8,867  |
| \$5,000 under \$10,000.....                         | 1,633     | 1,695      | 175,170                                 | 43,455                      | 24,141                                       | 19,314   | 36,368                               | 8,941  |
| \$10,000 under \$20,000.....                        | 112       | 112        | 22,417                                  | 7,450                       | 3,362  | 4,088  | 6,472                                | 2,493  |
| \$20,000 under \$50,000.....                        | 11        | 13         | 2,248                                   | 1,664                       | 73   | 1,591  | 1,332                                | 681  |
| \$50,000 under \$100,000.....                       | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$100,000 under \$500,000.....                      | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 3,267     | 3,344      | 94,780                                  | 684                         | 12,491                                       | 3,175  | 359                                  | -  |
| Jewelry stores                                      |           |            |   |                             |  |  |                                      |  |
| Total.....  | 17,365    | 17,440     | 637,735                                 | 176,372                     | 100,377                                      | 75,995   | 121,404                              | 27,982   |
| Taxable returns, total.....                         | 15,105    | 15,180     | 576,225                                 | 172,484                     | 99,624                                       | 72,860   | 121,012                              | 27,982   |
| Under \$2,000.....                                  | 3,187     | 3,187      | 38,984                                  | 10,228                      | 8,238  | 1,990  | 3,773                                | 552  |
| \$2,000 under \$5,000.....                          | 5,441     | 5,494      | 132,839                                 | 41,260                      | 23,641                                       | 17,609   | 23,640                               | 4,063  |
| \$5,000 under \$10,000.....                         | 4,880     | 4,880      | 208,055                                 | 67,043                      | 33,070                                       | 33,973   | 49,287                               | 10,147   |
| \$10,000 under \$20,000.....                        | 1,388     | 1,388      | 147,887                                 | 38,765                      | 28,108                                       | 10,657   | 31,736                               | 8,104  |
| \$20,000 under \$50,000.....                        | 179       | 201        | 39,663                                  | 11,245                      | 5,402  | 5,843  | 9,434                                | 3,554  |
| \$50,000 under \$100,000.....                       | 30        | 30         | 8,797                                   | 3,943                       | 1,165  | 2,778  | 3,142                                | 1,562  |
| \$100,000 under \$500,000.....                      | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |

Footnotes at end of table.

## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|---|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|   | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|   | (1)       | (2)        | (3)                                     | (4)                         | (5)  | (6)  | (7)                                  | (8)  |
| <b>WHOLESALE AND RETAIL TRADE—Continued</b>         |           |            |   |                             |  |  |                                      |  |
| <u>Retail Trade—Continued</u>                       |           |            |   |                             |  |  |                                      |  |
| Fuel and ice dealers                                |           |            |   |                             |  |  |                                      |  |
| Total.....  | 15,649    | 15,779     | 663,093                                 | 145,603                     | 68,188                                       | 77,415   | 89,219                               | 19,161   |
| Taxable returns, total.....                         | 12,617    | 12,639     | 575,278                                 | 136,411                     | 67,276                                       | 69,135   | 87,497                               | 19,161   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 6,236     | 6,236      | 181,111                                 | 46,640                      | 19,608                                       | 27,032   | 21,954                               | 3,534  |
| \$5,000 under \$10,000.....                         | 3,352     | 3,352      | 146,738                                 | 43,012                      | 19,954                                       | 23,058   | 29,141                               | 5,439  |
| \$10,000 under \$20,000.....                        | 1,181     | 1,203      | 167,587                                 | 32,542                      | 19,765                                       | 12,777   | 27,330                               | 7,060  |
| \$20,000 under \$50,000.....                        | 89        | 89         | 32,877                                  | 5,321                       | 3,295  | 2,026  | 4,610                                | 1,642  |
| \$50,000 under \$100,000.....                       | 21        | 21         | 13,085                                  | 2,754                       | 1,009  | 1,745  | 2,390                                | 1,182  |
| \$100,000 under \$500,000.....                      | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 3,032     | 3,140      | 87,815                                  | 9,192                       | 912  | 8,280  | 1,722                                | -  |
| Florists  |           |            |   |                             |  |  |                                      |  |
| Total.....  | 21,764    | 22,200     | 736,934                                 | 195,701                     | 77,600                                       | 118,101  | 131,362                              | 27,476   |
| Taxable returns, total.....                         | 18,172    | 18,608     | 649,141                                 | 193,225                     | 78,860                                       | 114,365  | 131,308                              | 27,476   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | 10,396    | 10,732     | 274,322                                 | 65,957                      | 24,085                                       | 41,872   | 34,275                               | 5,686  |
| \$5,000 under \$10,000.....                         | 6,589     | 6,666      | 255,207                                 | 91,090                      | 36,459                                       | 54,631   | 67,234                               | 13,513   |
| \$10,000 under \$20,000.....                        | 1,092     | 1,115      | 106,845                                 | 29,347                      | 16,734                                       | 12,613   | 23,768                               | 5,822  |
| \$20,000 under \$50,000.....                        | 86        | 86         | 12,411                                  | 5,319                       | 1,611  | 3,708  | 4,683                                | 1,761  |
| \$50,000 under \$100,000.....                       | 9         | 9          | 356                                     | 1,512                       | 129  | 1,541  | 1,348                                | 694  |
| \$100,000 under \$500,000.....                      | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 3,592     | 3,592      | 87,793                                  | 2,476                       | 11,260                                       | 3,736  | 54                                   | -  |
| Retail trade, not elsewhere classified              |           |            |   |                             |  |  |                                      |  |
| Total.....  | 113,269   | 114,535    | 3,932,316                               | 1,120,282                   | 358,828                                      | 761,454  | 731,130                              | 166,626  |
| Taxable returns, total.....                         | 89,426    | 90,082     | 3,375,380                               | 1,087,210                   | 363,615                                      | 723,595  | 724,777                              | 166,626  |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 11,733    | 11,810     | 204,769                                 | 44,077                      | 15,830                                       | 28,247   | 17,971                               | 2,625  |
| \$5,000 under \$10,000.....                         | 33,545    | 33,649     | 677,919                                 | 250,835                     | 58,010                                       | 192,825  | 131,666                              | 22,038   |
| \$10,000 under \$20,000.....                        | 32,503    | 32,633     | 1,227,452                               | 439,065                     | 151,399                                      | 287,666  | 295,781                              | 57,198   |
| \$20,000 under \$50,000.....                        | 8,632     | 8,941      | 1,039,436                               | 249,348                     | 116,267                                      | 133,081  | 197,803                              | 50,006   |
| \$50,000 under \$100,000.....                       | 980       | 1,006      | 160,471                                 | 65,522                      | 17,415                                       | 48,107   | 52,747                               | 19,695   |
| \$100,000 under \$500,000.....                      | 161       | 170        | 36,333                                  | 23,643                      | 3,356  | 20,287   | 18,832                               | 9,486  |
| \$500,000 or more.....                              | 7         | 8          | 250                                     | 11,872                      | 142  | 12,014   | 8,988                                | 5,439  |
| Nontaxable returns.....                             | 23,843    | 24,453     | 556,936                                 | 33,072                      | 14,787                                       | 37,859   | 6,353                                | -  |
| Retail trade not allocable                          |           |            |   |                             |  |  |                                      |  |
| Total.....  | 18,745    | 19,238     | 507,521                                 | 156,989                     | 48,366                                       | 108,623  | 102,360                              | 22,369   |
| Taxable returns, total.....                         | 13,384    | 13,877     | 411,420                                 | 151,813                     | 49,780                                       | 102,033  | 101,957                              | 22,369   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 6,014     | 6,014      | 133,602                                 | 42,721                      | 10,843                                       | 31,878   | 23,752                               | 3,821  |
| \$5,000 under \$10,000.....                         | 4,356     | 4,510      | 95,402                                  | 57,873                      | 16,750                                       | 41,223   | 39,375                               | 7,495  |
| \$10,000 under \$20,000.....                        | 1,281     | 1,281      | 104,819                                 | 37,206                      | 15,216                                       | 21,990   | 29,558                               | 7,716  |
| \$20,000 under \$50,000.....                        | 64        | 64         | 12,029                                  | 4,067                       | 1,915  | 2,152  | 3,435                                | 1,207  |
| \$50,000 under \$100,000.....                       | 15        | 18         | 11,758                                  | 2,429                       | 370  | 2,059  | 1,866                                | 981  |
| \$100,000 under \$500,000.....                      | 2         | 2          | 3                                       | 1,573                       | 127  | 1,600  | 1,154                                | 700  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 5,361     | 5,361      | 96,101                                  | 5,176                       | 11,414                                       | 6,590  | 403                                  | -  |
| <u>Wholesale and Retail Trade not Allocable</u>     |           |            |   |                             |  |  |                                      |  |
| Total.....  | 18,400    | 18,572     | 964,363                                 | 185,331                     | 70,741                                       | 114,590  | 127,001                              | 29,113   |
| Taxable returns, total.....                         | 14,643    | 14,644     | 818,412                                 | 184,943                     | 76,112                                       | 108,831  | 126,184                              | 29,113   |
| Under \$2,000.....                                  | 7,368     | 7,368      | 197,536                                 | 45,429                      | 18,676                                       | 26,753   | 24,807                               | 4,301  |
| \$2,000 under \$5,000.....                          | 5,031     | 5,031      | 255,406                                 | 67,567                      | 21,586                                       | 45,981   | 45,083                               | 8,764  |
| \$5,000 under \$10,000.....                         | 2,067     | 2,067      | 280,446                                 | 57,933                      | 30,601                                       | 27,332   | 45,056                               | 11,453   |
| \$10,000 under \$20,000.....                        | 153       | 154        | 62,641                                  | 8,893                       | 3,821  | 5,072  | 7,311                                | 2,525  |
| \$20,000 under \$50,000.....                        | 23        | 23         | 22,383                                  | 4,035                       | 1,431  | 2,604  | 3,158                                | 1,579  |
| \$50,000 under \$100,000.....                       | 1         | 1          | -                                       | 1,086                       | 13   | 1,089  | 769                                  | 491  |
| \$100,000 under \$500,000.....                      | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 3,757     | 3,928      | 145,951                                 | 388                         | 15,371                                       | 5,759  | 817                                  | -  |
| <b>FINANCE, INSURANCE, AND REAL ESTATE</b>          |           |            |   |                             |  |  |                                      |  |
| Total.....  | 506,545   | 515,872    | 7,759,614                               | 6,769,497                   | 2,501,210                                    | 4,268,287                                      | 4,563,493                            | 1,173,903                                      |
| Taxable returns, total.....                         | 436,970   | 444,802    | 6,888,703                               | 6,688,727                   | 2,492,022                                    | 4,196,705                                      | 4,554,584                            | 1,173,903                                      |
| Under \$2,000.....                                  | 3,698     | 3,698      | 6,257                                   | 5,063                       | 2,277  | 2,786  | 933                                  | 128  |
| \$2,000 under \$5,000.....                          | 40,879    | 41,215     | 217,619                                 | 150,153                     | 67,080                                       | 83,073   | 55,848                               | 8,491  |
| \$5,000 under \$10,000.....                         | 144,104   | 145,252    | 1,165,486                               | 1,093,741                   | 427,400                                      | 666,341  | 552,656                              | 93,601   |
| \$10,000 under \$20,000.....                        | 166,269   | 169,508    | 2,084,713                               | 2,344,486                   | 859,002                                      | 1,485,484                                      | 1,542,703                            | 302,812  |
| \$20,000 under \$50,000.....                        | 70,804    | 73,405     | 2,275,524                               | 2,005,893                   | 878,747                                      | 1,127,146                                      | 1,533,669                            | 387,561  |
| \$50,000 under \$100,000.....                       | 8,897     | 9,258      | 592,747                                 | 586,219                     | 193,681                                      | 392,538  | 471,410                              | 176,045  |
| \$100,000 under \$500,000.....                      | 2,211     | 2,347      | 519,634                                 | 369,889                     | 62,401                                       | 307,488  | 292,826                              | 146,185  |
| \$500,000 or more.....                              | 108       | 119        | 26,723                                  | 133,283                     | 1,434  | 131,849  | 104,539                              | 59,080   |
| Nontaxable returns.....                             | 69,575    | 71,070     | 870,911                                 | 80,770                      | 9,188  | 71,582   | 8,909                                | -  |

Footnotes at end of table.



## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income  | Number of |            | Business receipts<br><br>(Thousand dollars) | Adjusted gross income           |  |  | Taxable income<br><br>(Thousand dollars) | Income tax after credits<br><br>(Thousand dollars) |
|--|-----------|------------|---|---------------------------------|--|--|--|--|
|  | Returns   | Businesses |   | Total<br><br>(Thousand dollars) | Net profit (less loss)<br><br>(Thousand dollars) | Other income (less loss)<br><br>(Thousand dollars) |  |  |
|  |           |            |   |                                 |  |  |  |  |
|  | (1)       | (2)        | (3)   | (4)                             | (5)  | (6)  | (7)                                      | (8)  |
| FINANCE, INSURANCE, AND REAL ESTATE—Continued  |           |            |   |                                 |  |  |  |  |
| Credit Agencies Other Than Banks   |           |            |   |                                 |  |  |  |  |
| Total.....   | 4,849     | 4,886      | 89,669                                      | 122,015                         | 19,442   | 102,573  | 96,816                                   | 32,245   |
| Taxable returns, total.....  | 4,379     | 4,416      | 75,182                                      | 126,252                         | 24,265   | 101,987  | 96,794                                   | 32,245   |
| Under \$2,000.....   | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$2,000 under \$5,000.....   | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$5,000 under \$10,000.....  | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | (*)  |
| \$10,000 under \$20,000.....   | 1,520     | 1,520      | 15,685                                      | 20,854                          | 4,625  | 16,229   | 13,903                                   | 2,595  |
| \$20,000 under \$50,000.....   | 1,441     | 1,466      | 27,768                                      | 43,688                          | 11,546   | 32,142   | 34,713                                   | 9,340  |
| \$50,000 under \$100,000.....  | 430       | 431        | 14,491                                      | 28,459                          | 5,774  | 22,685   | 22,818                                   | 8,659  |
| \$100,000 under \$500,000.....   | 118       | 129        | 6,045                                       | 20,314                          | 1,831  | 18,483   | 15,872                                   | 8,050  |
| \$500,000 or more.....   | 5         | 5          | 756   | 5,906                           | 413  | 5,493  | 4,972                                    | 2,772  |
| Nontaxable returns.....  | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | -  |
| Security Brokers, Dealers, and Flotation Companies   |           |            |   |                                 |  |  |  |  |
| Total.....   | 19,542    | 19,560     | 699,055                                     | 364,282                         | 105,031  | 259,251  | 262,000                                  | 83,892   |
| Taxable returns, total.....  | 17,477    | 17,494     | 656,121                                     | 367,354                         | 114,086  | 253,268  | 261,940                                  | 83,892   |
| Under \$2,000.....   | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$2,000 under \$5,000.....   | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | (*)  |
| \$5,000 under \$10,000.....  | 5,716     | 5,716      | 28,652                                      | 41,857                          | 8,036  | 33,821   | 19,042                                   | 3,300  |
| \$10,000 under \$20,000.....   | 7,295     | 7,296      | 100,615                                     | 105,429                         | 28,321   | 77,108   | 70,110                                   | 13,661   |
| \$20,000 under \$50,000.....   | 3,005     | 3,005      | 101,640                                     | 90,414                          | 38,187   | 52,227   | 69,011                                   | 17,953   |
| \$50,000 under \$100,000.....  | 561       | 571        | 66,686                                      | 37,143                          | 14,813   | 22,330   | 29,740                                   | 11,046   |
| \$100,000 under \$500,000.....   | 372       | 378        | 344,674                                     | 67,106                          | 21,870   | 45,236   | 52,708                                   | 26,543   |
| \$500,000 or more.....   | 25        | 25         | 4,149                                       | 23,491                          | 2,085  | 21,406   | 20,501                                   | 11,357   |
| Nontaxable returns.....  | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | -  |
| Commodity Contracts Brokers and Dealers, Security and Commodity Exchanges, and Allied Services |           |            |   |                                 |  |  |  |  |
| Total.....   | 6,482     | 6,484      | 150,774                                     | 152,812                         | 40,364   | 112,448  | 113,687                                  | 42,303   |
| Taxable returns, total.....  | 5,324     | 5,326      | 111,112                                     | 154,533                         | 44,353   | 110,180  | 113,618                                  | 42,303   |
| Under \$2,000.....   | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$2,000 under \$5,000.....   | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$5,000 under \$10,000.....  | 3,389     | 3,389      | 27,046                                      | 34,460                          | 11,201   | 23,259   | 20,685                                   | 4,033  |
| \$10,000 under \$20,000.....   | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$20,000 under \$50,000.....   | 1,354     | 1,354      | 39,341                                      | 40,338                          | 17,189   | 23,149   | 29,785                                   | 7,654  |
| \$50,000 under \$100,000.....  | 391       | 391        | 17,099                                      | 27,771                          | 9,031  | 18,740   | 21,876                                   | 8,906  |
| \$100,000 under \$500,000.....   | 174       | 176        | 11,881                                      | 33,699                          | 7,263  | 26,436   | 26,214                                   | 13,234   |
| \$500,000 or more.....   | 16        | 16         | 15,145                                      | 18,265                          | 1,331  | 18,596   | 15,058                                   | 8,476  |
| Nontaxable returns.....  | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | -  |
| Insurance Agents, Brokers, and Service   |           |            |   |                                 |  |  |  |  |
| Total.....   | 178,210   | 179,125    | 2,553,975                                   | 2,352,249                       | 1,121,254  | 1,230,995  | 1,537,599                                | 369,223  |
| Taxable returns, total.....  | 160,660   | 161,216    | 2,402,047                                   | 2,299,160                       | 1,088,643  | 1,210,517  | 1,533,765                                | 369,223  |
| Under \$2,000.....   | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | (*)  |
| \$2,000 under \$5,000.....   | 14,491    | 14,491     | 58,042                                      | 53,448                          | 23,004   | 30,444   | 20,770                                   | 3,193  |
| \$5,000 under \$10,000.....  | 53,241    | 53,241     | 410,873                                     | 407,292                         | 177,206  | 230,086  | 202,224                                  | 34,358   |
| \$10,000 under \$20,000.....   | 64,568    | 64,735     | 851,164                                     | 896,197                         | 429,260  | 466,937  | 578,563                                  | 112,740  |
| \$20,000 under \$50,000.....   | 24,631    | 24,949     | 833,057                                     | 692,801                         | 368,672  | 324,129  | 530,745                                  | 135,081  |
| \$50,000 under \$100,000.....  | 2,529     | 2,590      | 192,332                                     | 164,192                         | 72,948   | 91,244   | 133,151                                  | 49,887   |
| \$100,000 under \$500,000.....   | 521       | 531        | 54,968                                      | 80,538                          | 17,665   | 62,873   | 65,232                                   | 32,339   |
| \$500,000 or more.....   | 6         | 6          | 252   | 3,599                           | 40   | 3,559  | 2,883                                    | 1,598  |
| Nontaxable returns.....  | 17,550    | 17,909     | 151,928                                     | 53,089                          | 32,611   | 20,478   | 3,834                                    | -  |
| Operators, Except Developers, and Lessors of Buildings   |           |            |   |                                 |  |  |  |  |
| Total.....   | 17,820    | 18,213     | 437,195                                     | 312,537                         | 5,797  | 306,740  | 230,851                                  | 77,755   |
| Taxable returns, total.....  | 14,388    | 14,736     | 301,408                                     | 323,509                         | 24,781   | 298,728  | 230,005                                  | 77,755   |
| Under \$2,000.....   | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$2,000 under \$5,000.....   | (*)       | (*)        | (*)   | (*)                             | (*)  | (*)  | (*)                                      | (*)  |
| \$5,000 under \$10,000.....  | 4,375     | 4,375      | 28,150                                      | 31,671                          | 2,377  | 34,048   | 17,619                                   | 3,059  |
| \$10,000 under \$20,000.....   | 4,955     | 5,109      | 44,513                                      | 70,267                          | 5,138  | 65,129   | 45,714                                   | 8,848  |
| \$20,000 under \$50,000.....   | 2,630     | 2,724      | 118,470                                     | 78,017                          | 16,526   | 61,491   | 59,584                                   | 15,626   |
| \$50,000 under \$100,000.....  | 749       | 822        | 52,604                                      | 49,822                          | 5,866  | 43,956   | 39,791                                   | 14,775   |
| \$100,000 under \$500,000.....   | 248       | 274        | 37,611                                      | 44,736                          | 1,690  | 45,426   | 34,207                                   | 17,360   |
| \$500,000 or more.....   | 24        | 25         | 3,629                                       | 44,009                          | 1,698  | 44,707   | 30,771                                   | 17,717   |
| Nontaxable returns.....  | 3,432     | 3,477      | 135,787                                     | 110,972                         | 118,984  | 8,012  | 846                                      | -  |
| Lessors of Real Property Other Than Buildings  |           |            |   |                                 |  |  |  |  |
| Total.....   | 19,575    | 19,669     | 41,393                                      | 222,689                         | 8,206  | 214,483  | 151,815                                  | 46,159   |
| Taxable returns, total.....  | 14,259    | 14,351     | 33,849                                      | 217,149                         | 6,421  | 210,728  | 151,450                                  | 46,159   |
| Under \$2,000.....   | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$2,000 under \$5,000.....   | 8,438     | 8,438      | 10,437                                      | 51,118                          | 3,325  | 47,793   | 25,719                                   | 4,028  |
| \$5,000 under \$10,000.....  | -         | -          | -   | -                               | -  | -  | -  | -  |
| \$10,000 under \$20,000.....   | 3,546     | 3,546      | 2,520                                       | 43,196                          | 1,233  | 49,429   | 32,801                                   | 6,700  |
| \$20,000 under \$50,000.....   | 1,778     | 1,845      | 18,827                                      | 51,936                          | 3,819  | 48,117   | 41,329                                   | 10,777   |
| \$50,000 under \$100,000.....  | 328       | 338        | 1,173                                       | 22,953                          | 397  | 22,556   | 17,614                                   | 6,754  |
| \$100,000 under \$500,000.....   | 160       | 169        | 614   | 25,875                          | 10   | 25,865   | 19,862                                   | 9,821  |
| \$500,000 or more.....   | 9         | 15         | 278   | 17,071                          | 103  | 16,968   | 14,125                                   | 8,079  |
| Nontaxable returns.....  | 5,316     | 5,318      | 7,544                                       | 5,540                           | 1,785  | 3,755  | 365                                      | -  |

Footnotes at end of table.

## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income                   | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|---|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|   | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|   | (1)       | (2)        | (3)                                     | (4)                         | (5)  | (6)  | (7)                                  | (8)  |
| FINANCE, INSURANCE, AND REAL ESTATE—Continued                         |           |            |   |                             |  |  |                                      |  |
| <u>Agents, Brokers, and Managers</u>                                  |           |            |   |                             |  |  |                                      |  |
| Total.....  | 213,177   | 216,613    | 2,261,789                               | 2,594,035                   | 935,914                                      | 1,658,121                                      | 1,715,090                            | 404,808  |
| Taxable returns, total.....   | 181,165   | 183,900    | 1,992,932                               | 2,551,034                   | 911,335                                      | 1,639,699                                      | 1,711,839                            | 404,808  |
| Under \$2,000.....  | 20,734    | 20,734     | 86,550                                  | 71,915                      | 36,539                                       | 35,376   | 25,534                               | 3,784  |
| \$2,000 under \$5,000.....  | 59,816    | 60,377     | 407,992                                 | 450,863                     | 183,527                                      | 267,336  | 226,905                              | 38,293   |
| \$5,000 under \$10,000.....   | 69,226    | 69,908     | 670,361                                 | 984,627                     | 313,549                                      | 671,078  | 655,665                              | 129,418  |
| \$10,000 under \$20,000.....  | 28,279    | 29,146     | 665,519                                 | 784,068                     | 312,271                                      | 471,797  | 594,926                              | 146,985  |
| \$20,000 under \$50,000.....  | 2,672     | 2,702      | 131,115                                 | 174,966                     | 55,022                                       | 119,944  | 140,947                              | 51,975   |
| \$50,000 under \$100,000.....   | 422       | 427        | 30,364                                  | 68,029                      | 10,329                                       | 57,700   | 54,690                               | 27,083   |
| \$100,000 under \$500,000.....  | 16        | 16         | 1,031                                   | 16,566                      | 98   | 16,468   | 13,172                               | 7,270  |
| \$500,000 or more.....  |           |            |   |                             |  |  |                                      |  |
| Nontaxable returns.....   | 32,012    | 32,713     | 268,857                                 | 43,001                      | 24,579                                       | 18,422   | 3,251                                | -  |
| <u>Subdividers and Developers</u>                                     |           |            |   |                             |  |  |                                      |  |
| Total.....  | 6,325     | 6,410      | 209,920                                 | 112,461                     | 15,551                                       | 96,910   | 90,324                               | 28,772   |
| Taxable returns, total.....   | 4,774     | 4,859      | 154,366                                 | 117,970                     | 22,749                                       | 95,221   | 90,300                               | 28,772   |
| Under \$2,000.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$5,000 under \$10,000.....   | 1,944     | 1,944      | 25,768                                  | 10,410                      | 7,259  | 3,151  | 6,603                                | 1,184  |
| \$10,000 under \$20,000.....  | 2,313     | 2,341      | 91,153                                  | 59,491                      | 8,923  | 50,568   | 46,017                               | 11,514   |
| \$20,000 under \$50,000.....  | 418       | 422        | 27,101                                  | 27,889                      | 5,359  | 22,530   | 22,119                               | 8,074  |
| \$50,000 under \$100,000.....   | 93        | 106        | 14,397                                  | 1,157                       | 1,257  | 13,240   | 11,506                               | 5,626  |
| \$100,000 under \$500,000.....  | 6         | 6          | 712                                     | 5,783                       | 51   | 5,732  | 4,055                                | 2,374  |
| \$500,000 or more.....  |           |            |   |                             |  |  |                                      |  |
| Nontaxable returns.....   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| <u>Operative Builders</u>   |           |            |   |                             |  |  |                                      |  |
| Total.....  | 6,006     | 6,006      | 706,129                                 | 91,062                      | 41,474                                       | 49,588   | 70,152                               | 18,934   |
| Taxable returns, total.....   | 5,091     | 5,091      | 593,920                                 | 97,805                      | 47,888                                       | 49,917   | 70,041                               | 18,934   |
| Under \$2,000.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$5,000 under \$10,000.....   | 3,708     | 3,708      | 325,687                                 | 42,010                      | 22,409                                       | 19,601   | 25,612                               | 4,806  |
| \$10,000 under \$20,000.....  | 1,134     | 1,134      | 198,236                                 | 33,518                      | 17,856                                       | 15,662   | 26,130                               | 6,343  |
| \$20,000 under \$50,000.....  | 196       | 196        | 53,075                                  | 12,110                      | 6,077  | 6,033  | 10,230                               | 3,552  |
| \$50,000 under \$100,000.....   | 50        | 50         | 16,530                                  | 7,469                       | 1,700  | 5,769  | 6,220                                | 3,073  |
| \$100,000 under \$500,000.....  | 3         | 3          | 392                                     | 2,698                       | 1154   | 2,852  | 1,849                                | 1,160  |
| \$500,000 or more.....  |           |            |   |                             |  |  |                                      |  |
| Nontaxable returns.....   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| <u>Combinations of Real Estate, Insurance, Loans, and Law Offices</u> |           |            |   |                             |  |  |                                      |  |
| Total.....  | 35,377    | 35,544     | 550,722                                 | 491,563                     | 189,710                                      | 301,853  | 332,454                              | 83,044   |
| Taxable returns, total.....   | 30,224    | 30,391     | 506,312                                 | 483,421                     | 189,391                                      | 294,030  | 332,127                              | 83,044   |
| Under \$2,000.....  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$5,000 under \$10,000.....   | 9,130     | 9,130      | 101,489                                 | 73,309                      | 37,139                                       | 36,170   | 38,415                               | 6,594  |
| \$10,000 under \$20,000.....  | 11,680    | 11,847     | 170,850                                 | 168,309                     | 55,470                                       | 112,839  | 109,516                              | 21,380   |
| \$20,000 under \$50,000.....  | 5,773     | 5,773      | 175,346                                 | 164,507                     | 75,993                                       | 88,514   | 126,685                              | 32,527   |
| \$50,000 under \$100,000.....   | 775       | 775        | 35,621                                  | 50,685                      | 17,775                                       | 32,910   | 40,861                               | 15,212   |
| \$100,000 under \$500,000.....  | 98        | 98         | 6,632                                   | 15,634                      | 1,514  | 14,120   | 12,258                               | 6,077  |
| \$500,000 or more.....  | 2         | 2          | 379                                     | 1,479                       | 173  | 1,652  | 1,309                                | 763  |
| Nontaxable returns.....   | 5,153     | 5,153      | 44,410                                  | 8,142                       | 319  | 7,823  | 327                                  | -  |
| SERVICES  |           |            |   |                             |  |  |                                      |  |
| Total.....  | 2,325,163 | 2,390,247  | 36,547,905                              | 30,178,014                  | 13,645,498                                   | 16,532,516                                     | 20,729,491                           | 5,515,244                                      |
| Taxable returns, total.....   | 1,966,906 | 2,021,495  | 32,986,670                              | 29,505,621                  | 13,381,187                                   | 16,124,434                                     | 20,628,350                           | 5,515,244                                      |
| Under \$2,000.....  | 56,766    | 56,933     | 240,292                                 | 87,794                      | 63,971                                       | 23,823   | 24,075                               | 3,323  |
| \$2,000 under \$5,000.....  | 280,893   | 287,663    | 1,818,412                               | 1,024,788                   | 538,061                                      | 486,727  | 426,698                              | 65,173   |
| \$5,000 under \$10,000.....   | 643,001   | 657,961    | 5,665,926                               | 4,832,614                   | 1,636,307                                    | 3,196,307                                      | 2,629,515                            | 448,025  |
| \$10,000 under \$20,000.....  | 611,722   | 629,865    | 8,081,068                               | 8,440,086                   | 2,746,306                                    | 5,693,780                                      | 5,662,340                            | 1,105,902                                      |
| \$20,000 under \$50,000.....  | 303,677   | 314,855    | 11,142,600                              | 9,133,200                   | 5,190,154                                    | 3,943,046                                      | 7,029,018                            | 1,829,965                                      |
| \$50,000 under \$100,000.....   | 59,753    | 62,501     | 4,662,163                               | 3,922,492                   | 2,561,646                                    | 1,360,846                                      | 3,197,439                            | 1,207,054                                      |
| \$100,000 under \$500,000.....  | 10,697    | 11,292     | 1,302,648                               | 1,604,668                   | 637,423                                      | 967,245  | 1,288,074                            | 640,513  |
| \$500,000 or more.....  | 397       | 425        | 73,561                                  | 459,979                     | 7,319  | 452,660  | 371,191                              | 215,289  |
| Nontaxable returns.....   | 358,257   | 368,752    | 3,561,235                               | 672,393                     | 264,311                                      | 408,082  | 101,141                              | -  |
| <u>Hotels</u>   |           |            |   |                             |  |  |                                      |  |
| Total.....  | 11,036    | 11,062     | 291,104                                 | 88,831                      | 11,104                                       | 77,727   | 60,177                               | 18,988   |
| Taxable returns, total.....   | 7,590     | 7,615      | 206,560                                 | 95,038                      | 18,036                                       | 77,002   | 59,553                               | 18,988   |
| Under \$2,000.....  | 2,335     | 2,335      | 29,350                                  | 8,336                       | 3,221  | 5,115  | 2,520                                | 402  |
| \$2,000 under \$5,000.....  | 3,211     | 3,211      | 67,289                                  | 23,848                      | 6,176  | 17,672   | 11,589                               | 1,903  |
| \$5,000 under \$10,000.....   | 1,412     | 1,412      | 42,917                                  | 19,054                      | 4,269  | 14,785   | 13,694                               | 2,813  |
| \$10,000 under \$20,000.....  | 511       | 533        | 42,006                                  | 14,589                      | 4,296  | 10,293   | 12,303                               | 3,312  |
| \$20,000 under \$50,000.....  | 80        | 80         | 8,815                                   | 5,364                       | 757  | 4,607  | 3,986                                | 1,430  |
| \$50,000 under \$100,000.....   | 30        | 32         | 8,812                                   | 5,012                       | 1206   | 5,218  | 3,652                                | 1,799  |
| \$100,000 under \$500,000.....  | 11        | 12         | 7,371                                   | 18,835                      | 1477   | 19,312   | 11,809                               | 7,329  |
| \$500,000 or more.....  |           |            |   |                             |  |  |                                      |  |
| Nontaxable returns.....   | 3,446     | 3,447      | 84,544                                  | 16,207                      | 16,932                                       | 725  | 624                                  | -  |

Footnotes at end of table.



## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|---|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|   | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|   | (1)       | (2)        | (3)                                     | (4)                         | (5)  | (6)  | (7)                                  | (8)  |
| <b>SERVICES—Continued</b>                           |           |            |   |                             |  |  |                                      |  |
| <b>Tourist Courts and Motels</b>                    |           |            |   |                             |  |  |                                      |  |
| Total.....  | 39,922    | 40,910     | 872,449                                 | 323,498                     | 81,914                                       | 241,584  | 227,432                              | 54,935   |
| Taxable returns, total.....                         | 25,485    | 26,200     | 651,641                                 | 315,193                     | 102,552                                      | 212,641  | 222,790                              | 54,935   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | 6,870     | 7,206      | 67,437                                  | 24,516                      | 8,255  | 16,261   | 9,333                                | 1,318  |
| \$5,000 under \$10,000.....                         | 7,038     | 7,038      | 118,028                                 | 51,403                      | 14,270                                       | 37,133   | 27,964                               | 4,673  |
| \$10,000 under \$20,000.....                        | 8,512     | 8,754      | 257,152                                 | 112,677                     | 48,373                                       | 64,304   | 81,610                               | 14,986   |
| \$20,000 under \$50,000.....                        | 2,533     | 2,610      | 144,418                                 | 74,863                      | 24,191                                       | 50,672   | 61,131                               | 15,545   |
| \$50,000 under \$100,000.....                       | 425       | 466        | 44,064                                  | 29,546                      | 5,113  | 24,433   | 23,788                               | 8,843  |
| \$100,000 under \$500,000.....                      | 101       | 120        | 19,593                                  | 14,190                      | 2,497  | 11,693   | 11,248                               | 5,306  |
| \$500,000 or more.....                              | 6         | 6          | 949                                     | 7,998                       | 147  | 8,145  | 7,716                                | 4,264  |
| Nontaxable returns.....                             | 14,437    | 14,710     | 220,808                                 | 8,305                       | 120,638                                      | 28,943   | 4,642                                | -  |
| <b>Trailer Parks and Camps</b>                      |           |            |   |                             |  |  |                                      |  |
| Total.....  | 31,304    | 31,885     | 385,012                                 | 239,263                     | 21,296                                       | 217,967  | 154,443                              | 34,865   |
| Taxable returns, total.....                         | 21,938    | 22,442     | 262,883                                 | 231,020                     | 36,221                                       | 194,799  | 151,967                              | 34,865   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 4,871     | 4,871      | 34,973                                  | 16,174                      | 1,997  | 14,177   | 6,593                                | 958  |
| \$5,000 under \$10,000.....                         | 9,592     | 9,592      | 89,597                                  | 71,290                      | 14,940                                       | 56,350   | 39,832                               | 6,407  |
| \$10,000 under \$20,000.....                        | 5,549     | 5,883      | 79,107                                  | 73,523                      | 12,818                                       | 60,705   | 52,337                               | 10,177   |
| \$20,000 under \$50,000.....                        | 1,344     | 1,495      | 44,836                                  | 39,571                      | 4,702  | 34,869   | 31,016                               | 7,559  |
| \$50,000 under \$100,000.....                       | 195       | 205        | 10,321                                  | 12,806                      | 1,752  | 11,054   | 10,581                               | 3,703  |
| \$100,000 under \$500,000.....                      | 45        | 53         | 3,047                                   | 7,956                       | 176  | 8,032  | 6,229                                | 3,067  |
| \$500,000 or more.....                              | 6         | 7          | 260                                     | 9,095                       | 131  | 9,126  | 5,342                                | 2,989  |
| Nontaxable returns.....                             | 9,366     | 9,443      | 122,129                                 | 8,243                       | 14,925                                       | 23,168   | 2,476                                | -  |
| <b>Other Lodging Places</b>                         |           |            |   |                             |  |  |                                      |  |
| Total.....  | 26,030    | 26,207     | 162,436                                 | 130,876                     | 23,764                                       | 107,112  | 71,178                               | 15,194   |
| Taxable returns, total.....                         | 16,617    | 16,794     | 124,705                                 | 121,235                     | 21,538                                       | 99,697   | 70,973                               | 15,194   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 4,443     | 4,443      | 31,838                                  | 14,073                      | 3,801  | 10,272   | 5,598                                | 842  |
| \$5,000 under \$10,000.....                         | 7,857     | 7,857      | 57,487                                  | 53,059                      | 15,419                                       | 37,640   | 26,994                               | 4,578  |
| \$10,000 under \$20,000.....                        | 2,932     | 3,099      | 23,972                                  | 36,291                      | 2,426  | 33,865   | 24,725                               | 4,979  |
| \$20,000 under \$50,000.....                        | 364       | 374        | 5,296                                   | 13,106                      | 1,388  | 14,494   | 10,524                               | 3,262  |
| \$50,000 under \$100,000.....                       | 10        | 10         | 207                                     | 1,407                       | 138  | 1,445  | 1,168                                | 560  |
| \$100,000 under \$500,000.....                      | 2         | 2          | 43                                      | 1,983                       | 12   | 1,985  | 1,793                                | 949  |
| \$500,000 or more.....                              | 2         | 2          | 43                                      | 1,983                       | 12   | 1,985  | 1,793                                | 949  |
| Nontaxable returns.....                             | 9,413     | 9,413      | 37,731                                  | 9,641                       | 2,226  | 7,415  | 205                                  | -  |
| <b>Coin-Operated Laundries and Dry Cleaning</b>     |           |            |   |                             |  |  |                                      |  |
| Total.....  | 29,392    | 31,528     | 450,295                                 | 288,671                     | 73,809                                       | 214,862  | 179,658                              | 34,388   |
| Taxable returns, total.....                         | 22,278    | 24,442     | 354,887                                 | 265,294                     | 68,663                                       | 196,631  | 172,724                              | 34,388   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 2,762     | 2,762      | 27,697                                  | 11,957                      | 4,539  | 7,418  | 4,148                                | 517  |
| \$5,000 under \$10,000.....                         | 7,550     | 8,372      | 81,706                                  | 58,566                      | 9,488  | 49,078   | 28,833                               | 4,313  |
| \$10,000 under \$20,000.....                        | 9,537     | 10,333     | 173,055                                 | 128,415                     | 38,270                                       | 90,145   | 87,709                               | 15,756   |
| \$20,000 under \$50,000.....                        | 1,927     | 2,189      | 60,863                                  | 51,693                      | 15,056                                       | 36,637   | 40,179                               | 8,939  |
| \$50,000 under \$100,000.....                       | 144       | 224        | 5,344                                   | 9,064                       | 564  | 7,594  | 2,704                                | 2,704  |
| \$100,000 under \$500,000.....                      | 21        | 25         | 976                                     | 2,873                       | 158  | 2,715  | 2,129                                | 1,034  |
| \$500,000 or more.....                              | 1         | 1          | 4                                       | 2,138                       | 1  | 2,138  | 2,078                                | 1,117  |
| Nontaxable returns.....                             | 7,114     | 7,286      | 95,408                                  | 23,377                      | 5,146  | 18,231   | 6,934                                | -  |
| <b>Other Laundries and Dry Cleaning Plants</b>      |           |            |   |                             |  |  |                                      |  |
| Total.....  | 53,502    | 55,322     | 1,276,403                               | 396,256                     | 220,631                                      | 175,625  | 228,728                              | 43,663   |
| Taxable returns, total.....                         | 37,623    | 38,925     | 1,010,909                               | 350,238                     | 198,188                                      | 152,050  | 218,209                              | 43,663   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 7,591     | 7,591      | 99,259                                  | 28,222                      | 17,855                                       | 10,367   | 9,278                                | 1,317  |
| \$5,000 under \$10,000.....                         | 18,152    | 19,068     | 349,702                                 | 132,260                     | 73,783                                       | 58,477   | 67,839                               | 10,566   |
| \$10,000 under \$20,000.....                        | 8,116     | 8,405      | 114,133                                 | 111,083                     | 59,552                                       | 51,531   | 77,684                               | 14,285   |
| \$20,000 under \$50,000.....                        | 2,256     | 2,351      | 206,401                                 | 64,141                      | 40,773                                       | 23,368   | 52,598                               | 13,377   |
| \$50,000 under \$100,000.....                       | 146       | 146        | 27,600                                  | 8,972                       | 4,122  | 4,850  | 7,434                                | 2,625  |
| \$100,000 under \$500,000.....                      | 16        | 18         | 3,761                                   | 2,471                       | 269  | 2,202  | 2,015                                | 1,017  |
| \$500,000 or more.....                              | 1         | 1          | 38                                      | 749                         | 34   | 715  | 732                                  | 400  |
| Nontaxable returns.....                             | 15,879    | 16,397     | 265,494                                 | 46,018                      | 22,443                                       | 23,575   | 10,519                               | -  |
| <b>Photographic Studios</b>                         |           |            |   |                             |  |  |                                      |  |
| Total.....  | 35,087    | 35,353     | 402,765                                 | 356,981                     | 84,219                                       | 274,762  | 226,866                              | 47,632   |
| Taxable returns, total.....                         | 31,932    | 32,198     | 381,613                                 | 350,412                     | 84,884                                       | 265,528  | 226,237                              | 47,632   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | 4,682     | 4,682      | 29,605                                  | 16,983                      | 9,048  | 7,935  | 9,293                                | 1,447  |
| \$5,000 under \$10,000.....                         | 14,046    | 14,046     | 115,370                                 | 110,939                     | 20,354                                       | 90,585   | 62,201                               | 10,645   |
| \$10,000 under \$20,000.....                        | 11,042    | 11,209     | 146,414                                 | 150,204                     | 35,177                                       | 115,027  | 98,784                               | 19,074   |
| \$20,000 under \$50,000.....                        | 1,963     | 2,060      | 69,516                                  | 54,899                      | 16,357                                       | 38,542   | 42,075                               | 10,493   |
| \$50,000 under \$100,000.....                       | 155       | 155        | 13,956                                  | 9,896                       | 2,994  | 6,902  | 7,996                                | 2,962  |
| \$100,000 under \$500,000.....                      | 44        | 46         | 6,752                                   | 7,491                       | 954  | 6,537  | 5,888                                | 3,011  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 3,155     | 3,155      | 21,152                                  | 6,569                       | 12,665                                       | 9,234  | 629                                  | -  |

Footnotes at end of table.

## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income           | Number of          |                       | Business receipts<br><br>(Thousand dollars) | Adjusted gross income                  |   |   | Taxable income<br><br>(Thousand dollars) | Income tax after credits<br><br>(Thousand dollars) |
|---|--------------------|-----------------------|---|--|---|---|--|--|
|   | Returns<br><br>(1) | Businesses<br><br>(2) |   | Total<br><br>(Thousand dollars)<br>(4) | Net profit (less loss)<br><br>(Thousand dollars)<br>(5) | Other income (less loss)<br><br>(Thousand dollars)<br>(6) |  |  |
|   |                    |                       |   |  |   |   |  |  |
| SERVICES—Continued  |                    |                       |   |  |   |   |  |  |
| Beauty Shops  |                    |                       |   |  |   |   |  |  |
| Total.....  | 204,871            | 206,575               | 1,637,353                                   | 1,428,042                              | 440,405   | 987,637   | 875,029                                  | 165,390  |
| Taxable returns, total.....                                   | 169,860            | 171,041               | 1,439,689                                   | 1,383,636                              | 413,509   | 970,127   | 871,327                                  | 165,390  |
| Under \$2,000.....  | 13,443             | 13,443                | 53,200                                      | 20,089                                 | 14,332  | 5,757   | 5,348                                    | 757  |
| \$2,000 under \$5,000.....                                    | 38,114             | 38,281                | 220,664                                     | 130,534                                | 78,345  | 52,189  | 59,845                                   | 9,223  |
| \$5,000 under \$10,000.....                                   | 69,117             | 69,438                | 493,469                                     | 523,057                                | 141,035   | 382,022   | 296,191                                  | 50,370   |
| \$10,000 under \$20,000.....                                  | 44,562             | 45,160                | 496,127                                     | 581,239                                | 138,322   | 442,917   | 405,201                                  | 77,983   |
| \$20,000 under \$50,000.....                                  | 4,433              | 4,517                 | 155,116                                     | 116,434                                | 38,840  | 77,594  | 94,091                                   | 22,963   |
| \$50,000 under \$100,000.....                                 | 175                | 186                   | 17,596                                      | 10,068                                 | 2,332   | 7,736   | 8,627                                    | 3,078  |
| \$100,000 under \$500,000.....                                | 16                 | 16                    | 3,517                                       | 2,215                                  | 303   | 1,912   | 2,024                                    | 1,016  |
| \$500,000 or more.....  | -                  | -                     | -   | -                                      | -   | -   | -  | -  |
| Nontaxable returns.....                                       | 35,011             | 35,534                | 197,664                                     | 44,406                                 | 26,896  | 17,510  | 3,702                                    | -  |
| Barber Shops  |                    |                       |   |  |   |   |  |  |
| Total.....  | 121,315            | 121,392               | 858,488                                     | 714,990                                | 421,686   | 293,304   | 368,621                                  | 65,293   |
| Taxable returns, total.....                                   | 96,152             | 96,229                | 762,684                                     | 668,192                                | 386,592   | 281,600   | 368,379                                  | 65,293   |
| Under \$2,000.....  | (*)                | (*)                   | (*)   | (*)                                    | (*)   | (*)   | (*)                                      | (*)  |
| \$2,000 under \$5,000.....                                    | 30,917             | 30,917                | 138,747                                     | 118,597                                | 87,952  | 30,645  | 45,134                                   | 6,887  |
| \$5,000 under \$10,000.....                                   | 47,267             | 47,344                | 368,843                                     | 335,927                                | 205,111   | 130,816   | 176,541                                  | 29,774   |
| \$10,000 under \$20,000.....                                  | 15,247             | 15,247                | 213,258                                     | 192,167                                | 83,393  | 108,774   | 130,333                                  | 24,632   |
| \$20,000 under \$50,000.....                                  | 703                | 703                   | 37,429                                      | 18,422                                 | 8,083   | 10,339  | 15,573                                   | 3,940  |
| \$50,000 under \$100,000.....                                 |                    |                       |   |  |   |   |  |  |
| \$100,000 under \$500,000.....                                |                    |                       |   |  |   |   |  |  |
| \$500,000 or more.....  |                    |                       |   |  |   |   |  |  |
| Nontaxable returns.....                                       | 25,163             | 25,163                | 95,804                                      | 46,798                                 | 35,094  | 11,704  | 242                                      | -  |
| Shoe Repair Shops, Shoe Shine Parlors, and Hat Cleaning Shops |                    |                       |   |  |   |   |  |  |
| Total.....  | 19,335             | 19,335                | 199,856                                     | 111,255                                | 68,796  | 42,459  | 58,527                                   | 10,189   |
| Taxable returns, total.....                                   | 14,387             | 14,387                | 172,162                                     | 100,126                                | 59,807  | 40,319  | 58,527                                   | 10,189   |
| Under \$2,000.....  | (*)                | (*)                   | (*)   | (*)                                    | (*)   | -   | (*)                                      | (*)  |
| \$2,000 under \$5,000.....                                    | 4,200              | 4,200                 | 30,318                                      | 15,070                                 | 9,686   | 5,384   | 5,893                                    | 873  |
| \$5,000 under \$10,000.....                                   | 7,938              | 7,938                 | 93,020                                      | 59,420                                 | 36,291  | 23,129  | 35,433                                   | 5,972  |
| \$10,000 under \$20,000.....                                  | 1,839              | 1,839                 | 37,194                                      | 23,287                                 | 11,807  | 11,480  | 15,762                                   | 3,029  |
| \$20,000 under \$50,000.....                                  | (*)                | (*)                   | (*)   | (*)                                    | (*)   | (*)   | (*)                                      | (*)  |
| \$50,000 under \$100,000.....                                 | -                  | -                     | -   | -                                      | -   | -   | -  | -  |
| \$100,000 under \$500,000.....                                | -                  | -                     | -   | -                                      | -   | -   | -  | -  |
| \$500,000 or more.....  | -                  | -                     | -   | -                                      | -   | -   | -  | -  |
| Nontaxable returns.....                                       | 4,948              | 4,948                 | 27,694                                      | 11,129                                 | 8,989   | 2,140   | -  | -  |
| Funeral Service and Crematories                               |                    |                       |   |  |   |   |  |  |
| Total.....  | 13,469             | 13,544                | 638,028                                     | 206,615                                | 150,280   | 56,335  | 154,891                                  | 39,647   |
| Taxable returns, total.....                                   | 12,159             | 12,234                | 597,287                                     | 206,564                                | 148,406   | 58,158  | 154,891                                  | 39,647   |
| Under \$2,000.....  | -                  | -                     | -   | -                                      | -   | -   | -  | -  |
| \$2,000 under \$5,000.....                                    | (*)                | (*)                   | (*)   | (*)                                    | (*)   | (*)   | (*)                                      | (*)  |
| \$5,000 under \$10,000.....                                   | 4,201              | 4,201                 | 84,625                                      | 31,721                                 | 15,798  | 15,923  | 16,860                                   | 2,550  |
| \$10,000 under \$20,000.....                                  | 4,137              | 4,137                 | 179,012                                     | 59,427                                 | 41,779  | 17,648  | 40,859                                   | 8,022  |
| \$20,000 under \$50,000.....                                  | 2,769              | 2,844                 | 256,736                                     | 84,934                                 | 69,397  | 15,537  | 71,291                                   | 18,723   |
| \$50,000 under \$100,000.....                                 | 371                | 371                   | 60,225                                      | 23,066                                 | 17,495  | 5,571   | 20,455                                   | 7,914  |
| \$100,000 under \$500,000.....                                | 10                 | 10                    | 3,679                                       | 1,503                                  | 1,089   | 414   | 1,373                                    | 730  |
| \$500,000 or more.....  | 1                  | 1                     | 2,947                                       | 2,947                                  | 1   | 2,946   | 2,858                                    | 1,528  |
| Nontaxable returns.....                                       | (*)                | (*)                   | (*)   | (*)                                    | (*)   | (*)   | -  | -  |
| Other Personal Services                                       |                    |                       |   |  |   |   |  |  |
| Total.....  | 55,415             | 55,469                | 147,284                                     | 339,981                                | 62,975  | 277,006   | 192,684                                  | 36,430   |
| Taxable returns, total.....                                   | 40,669             | 40,723                | 126,880                                     | 322,972                                | 54,206  | 268,766   | 192,532                                  | 36,430   |
| Under \$2,000.....  | 5,041              | 5,041                 | 11,715                                      | 7,206                                  | 4,970   | 2,236   | 1,545                                    | 205  |
| \$2,000 under \$5,000.....                                    | 5,790              | 5,790                 | 13,078                                      | 21,257                                 | 9,212   | 12,045  | 9,523                                    | 1,459  |
| \$5,000 under \$10,000.....                                   | 19,030             | 19,082                | 57,199                                      | 144,297                                | 23,078  | 121,219   | 82,212                                   | 14,142   |
| \$10,000 under \$20,000.....                                  | 10,304             | 10,304                | 35,959                                      | 132,369                                | 14,277  | 118,092   | 84,989                                   | 16,332   |
| \$20,000 under \$50,000.....                                  | 420                | 420                   | 6,625                                       | 11,801                                 | 2,010   | 9,791   | 9,259                                    | 2,296  |
| \$50,000 under \$100,000.....                                 | 84                 | 86                    | 2,304                                       | 6,042                                  | 659   | 5,383   | 5,004                                    | 1,996  |
| \$100,000 under \$500,000.....                                |                    |                       |   |  |   |   |  |  |
| \$500,000 or more.....  | -                  | -                     | -   | -                                      | -   | -   | -  | -  |
| Nontaxable returns.....                                       | 14,746             | 14,746                | 20,404                                      | 17,009                                 | 8,769   | 8,240   | 152                                      | -  |
| Advertising   |                    |                       |   |  |   |   |  |  |
| Total.....  | 17,731             | 17,771                | 437,347                                     | 227,708                                | 80,587  | 147,121   | 159,259                                  | 38,981   |
| Taxable returns, total.....                                   | 14,351             | 14,391                | 411,734                                     | 223,868                                | 78,943  | 144,925   | 159,259                                  | 38,981   |
| Under \$2,000.....  | -                  | -                     | -   | -                                      | -   | -   | -  | -  |
| \$2,000 under \$5,000.....                                    | (*)                | (*)                   | (*)   | (*)                                    | (*)   | (*)   | (*)                                      | (*)  |
| \$5,000 under \$10,000.....                                   | 3,214              | 3,214                 | 49,069                                      | 23,353                                 | 11,716  | 11,637  | 11,544                                   | 1,972  |
| \$10,000 under \$20,000.....                                  | 7,367              | 7,367                 | 173,540                                     | 102,344                                | 30,824  | 71,520  | 71,430                                   | 13,900   |
| \$20,000 under \$50,000.....                                  | 2,457              | 2,457                 | 126,177                                     | 70,372                                 | 26,427  | 43,945  | 54,816                                   | 14,378   |
| \$50,000 under \$100,000.....                                 | 258                | 298                   | 32,217                                      | 16,639                                 | 5,652   | 10,987  | 14,099                                   | 5,442  |
| \$100,000 under \$500,000.....                                | 45                 | 45                    | 19,514                                      | 6,610                                  | 1,641   | 4,969   | 5,226                                    | 2,556  |
| \$500,000 or more.....  | 2                  | 2                     | 51  | 1,133                                  | 12  | 1,121   | 1,046                                    | 555  |
| Nontaxable returns.....                                       | 3,380              | 3,380                 | 25,613                                      | 3,840                                  | 1,644   | 2,196   | -  | -  |

Footnotes at end of table.



## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|---|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|   | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|   | (1)       | (2)        | (3)                                     | (4)                         | (5)  | (6)  | (7)                                  | (8)  |
| <b>SERVICES—Continued</b>                           |           |            |   |                             |  |  |                                      |  |
| <u>Services to Buildings</u>                        |           |            |   |                             |  |  |                                      |  |
| Total.....  | 55,012    | 55,111     | 462,286                                 | 416,565                     | 140,990                                      | 275,575  | 223,105                              | 41,584   |
| Taxable returns, total.....                         | 46,926    | 47,025     | 414,101                                 | 401,287                     | 131,180                                      | 270,107  | 222,558                              | 41,584   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 7,615     | 7,615      | 44,802                                  | 28,385                      | 15,726                                       | 13,159   | 12,840                               | 2,017  |
| \$5,000 under \$10,000.....                         | 23,815    | 23,815     | 139,590                                 | 171,749                     | 53,177                                       | 118,572  | 80,959                               | 13,475   |
| \$10,000 under \$20,000.....                        | 13,579    | 13,656     | 152,612                                 | 171,063                     | 43,677                                       | 127,386  | 106,350                              | 20,083   |
| \$20,000 under \$50,000.....                        | 850       | 872        | 66,103                                  | 23,694                      | 14,813                                       | 8,881  | 18,138                               | 4,579  |
| \$50,000 under \$100,000.....                       | 50        | 50         | 6,843                                   | 3,021                       | 2,108  | 913  | 2,560                                | 812  |
| \$100,000 under \$500,000.....                      | 9         | 9          | 2,787                                   | 1,288                       | 447  | 841  | 1,036                                | 521  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 8,086     | 8,086      | 48,185                                  | 15,278                      | 9,810  | 5,468  | 547                                  | -  |
| <u>Consulting Services</u>                          |           |            |   |                             |  |  |                                      |  |
| Total.....  | 71,861    | 72,164     | 703,287                                 | 1,462,188                   | 292,158                                      | 1,170,030                                      | 1,052,189                            | 318,093  |
| Taxable returns, total.....                         | 65,106    | 65,409     | 647,361                                 | 1,461,859                   | 289,114                                      | 1,172,745                                      | 1,050,900                            | 318,093  |
| Under \$2,000.....                                  | 4,029     | 4,029      | 26,092                                  | 11,578                      | 8,142  | 3,436  | 5,316                                | 868  |
| \$2,000 under \$5,000.....                          | 13,238    | 13,238     | 81,773                                  | 101,757                     | 26,923                                       | 74,834   | 54,372                               | 9,698  |
| \$5,000 under \$10,000.....                         | 25,751    | 25,918     | 187,247                                 | 381,446                     | 78,969                                       | 302,477  | 251,312                              | 50,397   |
| \$10,000 under \$20,000.....                        | 18,143    | 18,270     | 240,478                                 | 531,290                     | 117,371                                      | 413,919  | 398,738                              | 102,000  |
| \$20,000 under \$50,000.....                        | 2,891     | 2,891      | 68,100                                  | 193,987                     | 35,527                                       | 158,460  | 146,912                              | 55,008   |
| \$50,000 under \$100,000.....                       | 982       | 991        | 37,145                                  | 168,888                     | 20,575                                       | 148,313  | 131,952                              | 65,686   |
| \$100,000 under \$500,000.....                      | 72        | 72         | 6,526                                   | 72,913                      | 1,607  | 71,306   | 62,298                               | 34,436   |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 6,755     | 6,755      | 55,926                                  | 329                         | 3,044  | 1,2715   | 1,289                                | -  |
| <u>Other Business Services</u>                      |           |            |   |                             |  |  |                                      |  |
| Total.....  | 158,819   | 159,567    | 1,639,587                               | 1,830,013                   | 417,327                                      | 1,412,686                                      | 1,215,810                            | 291,396  |
| Taxable returns, total.....                         | 140,594   | 141,341    | 1,380,856                               | 1,799,534                   | 402,417                                      | 1,397,117                                      | 1,210,425                            | 291,396  |
| Under \$2,000.....                                  | 3,695     | 3,695      | 23,564                                  | 5,800                       | 5,282  | 518  | 1,201                                | 170  |
| \$2,000 under \$5,000.....                          | 18,265    | 18,265     | 96,514                                  | 67,883                      | 22,848                                       | 45,035   | 26,814                               | 4,241  |
| \$5,000 under \$10,000.....                         | 45,693    | 45,860     | 263,781                                 | 338,543                     | 81,544                                       | 256,999  | 186,089                              | 32,100   |
| \$10,000 under \$20,000.....                        | 55,646    | 55,890     | 506,137                                 | 761,933                     | 150,614                                      | 611,319  | 504,970                              | 98,662   |
| \$20,000 under \$50,000.....                        | 15,554    | 15,842     | 385,900                                 | 425,664                     | 116,171                                      | 309,493  | 325,773                              | 80,815   |
| \$50,000 under \$100,000.....                       | 1,337     | 1,379      | 74,010                                  | 89,775                      | 18,228                                       | 71,547   | 72,847                               | 26,916   |
| \$100,000 under \$500,000.....                      | 374       | 380        | 27,009                                  | 62,557                      | 6,875  | 55,682   | 51,213                               | 25,489   |
| \$500,000 or more.....                              | 30        | 30         | 3,941                                   | 47,379                      | 855  | 46,524   | 41,518                               | 23,003   |
| Nontaxable returns.....                             | 18,225    | 18,226     | 258,731                                 | 30,479                      | 14,910                                       | 15,569   | 5,385                                | -  |
| <u>Automobile Parking</u>                           |           |            |   |                             |  |  |                                      |  |
| Total.....  | 5,454     | 5,458      | 95,511                                  | 63,617                      | 12,292                                       | 51,325   | 45,555                               | 13,105   |
| Taxable returns, total.....                         | 4,999     | 5,003      | 85,556                                  | 62,809                      | 17,373                                       | 45,436   | 45,350                               | 13,105   |
| Under \$2,000.....                                  | 2,930     | 2,930      | 35,611                                  | 14,802                      | 5,459  | 9,343  | 8,763                                | 1,573  |
| \$2,000 under \$5,000.....                          | 1,532     | 1,532      | 23,517                                  | 20,026                      | 7,816  | 12,210   | 14,288                               | 2,853  |
| \$5,000 under \$10,000.....                         | 512       | 516        | 23,559                                  | 18,579                      | 3,758  | 14,821   | 14,311                               | 4,460  |
| \$10,000 under \$20,000.....                        | 24        | 24         | 2,775                                   | 4,047                       | 446  | 3,601  | 2,921                                | 1,505  |
| \$20,000 under \$50,000.....                        | 1         | 1          | 94                                      | 5,355                       | 1106   | 5,461  | 5,067                                | 2,714  |
| \$50,000 or more.....                               | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| Nontaxable returns.....                             | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| <u>Top and Body Repair Shops</u>                    |           |            |   |                             |  |  |                                      |  |
| Total.....  | 27,427    | 27,427     | 694,384                                 | 172,516                     | 104,225                                      | 68,291   | 93,807                               | 17,944   |
| Taxable returns, total.....                         | 19,936    | 19,936     | 583,990                                 | 160,045                     | 95,596                                       | 64,449   | 93,807                               | 17,944   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | 6,601     | 6,601      | 77,059                                  | 24,389                      | 14,098                                       | 10,291   | 8,828                                | 1,310  |
| \$5,000 under \$10,000.....                         | 8,863     | 8,863      | 224,265                                 | 64,881                      | 33,385                                       | 31,496   | 34,505                               | 5,617  |
| \$10,000 under \$20,000.....                        | 3,657     | 3,657      | 195,034                                 | 47,287                      | 29,895                                       | 17,392   | 31,442                               | 5,944  |
| \$20,000 under \$50,000.....                        | 753       | 753        | 79,160                                  | 19,860                      | 16,229                                       | 3,631  | 15,867                               | 3,919  |
| \$50,000 under \$100,000.....                       | 60        | 60         | 8,222                                   | 3,413                       | 1,926  | 1,487  | 2,969                                | 1,063  |
| \$100,000 under \$500,000.....                      | 2         | 2          | 250                                     | 215                         | 63   | 152  | 196                                  | 91   |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 7,491     | 7,491      | 110,394                                 | 12,471                      | 8,629  | 3,842  | -                                    | -  |
| <u>General Repair Shops</u>                         |           |            |   |                             |  |  |                                      |  |
| Total.....  | 76,239    | 76,406     | 1,711,344                               | 485,831                     | 247,133                                      | 238,698  | 269,526                              | 50,855   |
| Taxable returns, total.....                         | 54,606    | 54,773     | 1,369,382                               | 442,687                     | 220,137                                      | 222,550  | 267,876                              | 50,855   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 12,177    | 12,177     | 171,664                                 | 45,314                      | 26,506                                       | 18,808   | 15,425                               | 2,142  |
| \$5,000 under \$10,000.....                         | 27,676    | 27,676     | 588,683                                 | 201,674                     | 87,388                                       | 114,286  | 111,210                              | 18,639   |
| \$10,000 under \$20,000.....                        | 11,020    | 11,187     | 374,877                                 | 142,505                     | 68,835                                       | 73,670   | 99,557                               | 19,110   |
| \$20,000 under \$50,000.....                        | 1,639     | 1,639      | 201,456                                 | 44,661                      | 32,133                                       | 12,528   | 36,015                               | 9,011  |
| \$50,000 under \$100,000.....                       | 74        | 74         | 18,856                                  | 4,638                       | 2,694  | 1,944  | 4,059                                | 1,449  |
| \$100,000 under \$500,000.....                      | 4         | 4          | 1,212                                   | 932                         | 202  | 730  | 647                                  | 365  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 21,633    | 21,633     | 341,962                                 | 43,144                      | 26,996                                       | 16,148   | 1,650                                | -  |

Footnotes at end of table.

## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|---|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|   | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|   |           |            |   |                             |  |  |                                      |  |
|   | (1)       | (2)        | (3)                                     | (4)                         | (5)  | (6)  | (7)                                  | (8)  |
| SERVICES—Continued                                  |           |            |   |                             |  |  |                                      |  |
| Tire, Paint, and Other Repair Shops                 |           |            |   |                             |  |  |                                      |  |
| Total.....  | 13,541    | 13,541     | 282,276                                 | 94,775                      | 54,895                                       | 39,880   | 48,466                               | 9,259  |
| Taxable returns, total.....                         | 9,900     | 9,900      | 229,169                                 | 85,682                      | 49,312                                       | 36,370   | 48,291                               | 9,259  |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$5,000 under \$10,000.....                         | 4,196     | 4,196      | 39,745                                  | 29,525                      | 12,487                                       | 17,038   | 12,659                               | 2,166  |
| \$10,000 under \$20,000.....                        | 3,124     | 3,124      | 126,445                                 | 38,786                      | 26,165                                       | 12,621   | 24,942                               | 4,545  |
| \$20,000 under \$50,000.....                        | 319       | 319        | 44,136                                  | 9,822                       | 8,716  | 1,106  | 7,854                                | 2,113  |
| \$50,000 under \$100,000.....                       | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$100,000 under \$500,000.....                      | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 3,641     | 3,641      | 53,107                                  | 9,093                       | 5,583  | 3,510  | 175                                  | -  |
| Other Automobile Services, Except Repair            |           |            |   |                             |  |  |                                      |  |
| Total.....  | 25,357    | 25,789     | 349,406                                 | 253,848                     | 49,968                                       | 203,880  | 164,304                              | 36,000   |
| Taxable returns, total.....                         | 20,565    | 20,929     | 268,879                                 | 242,622                     | 47,054                                       | 195,568  | 161,322                              | 36,000   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | 3,567     | 3,567      | 17,318                                  | 11,909                      | 4,679  | 7,230  | 5,437                                | 841  |
| \$5,000 under \$10,000.....                         | 7,493     | 7,660      | 74,179                                  | 57,701                      | 17,840                                       | 39,861   | 30,061                               | 4,944  |
| \$10,000 under \$20,000.....                        | 7,832     | 7,933      | 82,715                                  | 103,296                     | 9,041  | 94,255   | 70,446                               | 12,683   |
| \$20,000 under \$50,000.....                        | 1,348     | 1,423      | 63,352                                  | 41,909                      | 10,915                                       | 30,994   | 33,166                               | 8,406  |
| \$50,000 under \$100,000.....                       | 261       | 272        | 25,097                                  | 17,867                      | 3,265  | 14,602   | 13,892                               | 5,177  |
| \$100,000 under \$500,000.....                      | 64        | 74         | 6,218                                   | 9,940                       | 1,314  | 8,626  | 8,320                                | 3,949  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 4,792     | 4,860      | 80,527                                  | 11,226                      | 2,914  | 8,312  | 2,982                                | -  |
| Radio and TV Repair Shops                           |           |            |   |                             |  |  |                                      |  |
| Total.....  | 40,286    | 40,286     | 334,643                                 | 294,742                     | 67,267                                       | 227,475  | 166,883                              | 30,519   |
| Taxable returns, total.....                         | 31,685    | 31,685     | 268,423                                 | 280,982                     | 60,156                                       | 220,826  | 165,525                              | 30,519   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 3,614     | 3,614      | 24,087                                  | 14,688                      | 4,874  | 9,814  | 6,284                                | 942  |
| \$5,000 under \$10,000.....                         | 17,385    | 17,385     | 130,874                                 | 135,546                     | 27,114                                       | 108,432  | 73,139                               | 12,678   |
| \$10,000 under \$20,000.....                        | 9,193     | 9,193      | 89,522                                  | 115,960                     | 22,224                                       | 93,736   | 74,830                               | 14,242   |
| \$20,000 under \$50,000.....                        | 483       | 483        | 19,601                                  | 12,907                      | 5,083  | 7,824  | 10,558                               | 2,547  |
| \$50,000 under \$100,000.....                       | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$100,000 under \$500,000.....                      | 2         | 2          | 110                                     | 210                         | 16   | 216  | 194                                  | 36   |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 8,601     | 8,601      | 66,220                                  | 13,760                      | 7,111  | 6,649  | 1,358                                | -  |
| Electrical Repair Shops, Except Radio and TV        |           |            |   |                             |  |  |                                      |  |
| Total.....  | 24,573    | 24,573     | 302,010                                 | 181,091                     | 75,360                                       | 105,731  | 102,328                              | 19,074   |
| Taxable returns, total.....                         | 21,153    | 21,153     | 255,608                                 | 176,456                     | 72,167                                       | 104,289  | 102,217                              | 19,074   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 4,872     | 4,872      | 33,198                                  | 17,193                      | 8,915  | 8,278  | 7,532                                | 1,180  |
| \$5,000 under \$10,000.....                         | 9,943     | 9,943      | 104,512                                 | 77,807                      | 32,655                                       | 45,152   | 40,736                               | 6,924  |
| \$10,000 under \$20,000.....                        | 5,718     | 5,718      | 86,356                                  | 71,749                      | 24,259                                       | 47,490   | 46,847                               | 8,969  |
| \$20,000 under \$50,000.....                        | 264       | 264        | 28,621                                  | 8,311                       | 5,489  | 2,822  | 6,062                                | 1,621  |
| \$50,000 under \$100,000.....                       | 20        | 20         | 2,070                                   | 1,077                       | 575  | 502  | 1,019                                | 377  |
| \$100,000 under \$500,000.....                      | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 3,420     | 3,420      | 46,402                                  | 4,635                       | 3,193  | 1,442  | 111                                  | -  |
| Reupholstery and Furniture Repair                   |           |            |   |                             |  |  |                                      |  |
| Total.....  | 22,161    | 22,161     | 271,472                                 | 142,656                     | 54,210                                       | 88,446   | 75,491                               | 13,977   |
| Taxable returns, total.....                         | 17,623    | 17,623     | 242,881                                 | 134,631                     | 51,086                                       | 83,545   | 75,361                               | 13,977   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 5,281     | 5,281      | 50,438                                  | 20,046                      | 10,947                                       | 9,099  | 8,577                                | 1,314  |
| \$5,000 under \$10,000.....                         | 7,423     | 7,423      | 96,585                                  | 53,889                      | 20,351                                       | 33,538   | 24,069                               | 3,923  |
| \$10,000 under \$20,000.....                        | 3,897     | 3,897      | 78,992                                  | 50,477                      | 14,529                                       | 35,948   | 34,911                               | 6,725  |
| \$20,000 under \$50,000.....                        | 350       | 350        | 13,750                                  | 9,145                       | 4,635  | 4,510  | 7,569                                | 1,982  |
| \$50,000 under \$100,000.....                       | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$100,000 under \$500,000.....                      | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 4,538     | 4,538      | 28,591                                  | 8,025                       | 3,124  | 4,901  | 130                                  | -  |
| Other Repair Services, Except Automobile            |           |            |   |                             |  |  |                                      |  |
| Total.....  | 100,999   | 101,178    | 1,031,609                               | 749,501                     | 272,504                                      | 476,997  | 436,841                              | 82,135   |
| Taxable returns, total.....                         | 81,553    | 81,732     | 877,179                                 | 715,082                     | 255,198                                      | 459,884  | 435,061                              | 82,135   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 15,870    | 15,870     | 95,615                                  | 62,700                      | 29,092                                       | 33,608   | 24,298                               | 3,506  |
| \$5,000 under \$10,000.....                         | 38,400    | 38,400     | 337,014                                 | 285,068                     | 101,197                                      | 183,871  | 153,420                              | 25,701   |
| \$10,000 under \$20,000.....                        | 23,377    | 23,544     | 299,041                                 | 304,479                     | 91,187                                       | 213,292  | 208,354                              | 40,246   |
| \$20,000 under \$50,000.....                        | 2,027     | 2,029      | 111,214                                 | 51,378                      | 27,077                                       | 24,301   | 40,963                               | 9,579  |
| \$50,000 under \$100,000.....                       | 111       | 121        | 22,261                                  | 6,595                       | 4,419  | 2,176  | 5,824                                | 2,222  |
| \$100,000 under \$500,000.....                      | 11        | 11         | 2,467                                   | 2,068                       | 491  | 1,577  | 1,545                                | 788  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 19,446    | 19,446     | 154,430                                 | 34,419                      | 17,306                                       | 17,113   | 1,780                                | -  |

Footnotes at end of table.



## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income                  | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|--|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|  | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|  | (1)       | (2)        | (3)                                     | (4)                         | (5)  | (6)  | (7)                                  | (8)  |
| <b>SERVICES—Continued</b>  |           |            |   |                             |  |  |                                      |  |
| <u>Motion Picture Production, Distribution, and Related Services</u> |           |            |   |                             |  |  |                                      |  |
| Total.....   | 6,041     | 6,065      | 99,801                                  | 93,545                      | 21,639                                       | 71,906   | 60,353                               | 17,335   |
| Taxable returns, total.....  | 5,469     | 5,483      | 93,473                                  | 93,068                      | 23,663                                       | 69,405   | 60,327                               | 17,335   |
| Under \$2,000.....   |           |            |   |                             |  |  |                                      |  |
| \$2,000 under \$5,000.....   | 2,813     | 2,813      | 34,100                                  | 18,757                      | 6,431  | 12,326   | 11,537                               | 2,085  |
| \$5,000 under \$10,000.....  |           |            |   |                             |  |  |                                      |  |
| \$10,000 under \$20,000.....   | 1,428     | 1,428      | 20,710                                  | 20,477                      | 6,776  | 13,701   | 12,079                               | 2,378  |
| \$20,000 under \$50,000.....   | 1,047     | 1,047      | 24,167                                  | 29,436                      | 6,455  | 22,981   | 21,003                               | 5,427  |
| \$50,000 under \$100,000.....  | 119       | 129        | 7,116                                   | 7,652                       | 2,837  | 4,815  | 5,719                                | 2,204  |
| \$100,000 under \$500,000.....                                       | 54        | 58         | 5,868                                   | 8,295                       | 1,040  | 7,255  | 5,601                                | 2,741  |
| \$500,000 or more.....   | 8         | 8          | 1,512                                   | 8,451                       | 124  | 8,327  | 4,388                                | 2,500  |
| Nontaxable returns.....  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| <u>Theatrical Producers, Bands, Orchestras, and Entertainers</u>     |           |            |   |                             |  |  |                                      |  |
| Total.....   | 54,865    | 54,984     | 369,135                                 | 553,981                     | 103,009                                      | 450,972  | 352,643                              | 90,695   |
| Taxable returns, total.....  | 47,114    | 47,233     | 318,304                                 | 542,790                     | 99,512                                       | 443,278  | 351,806                              | 90,695   |
| Under \$2,000.....   | 4,368     | 4,368      | 11,419                                  | 6,662                       | 4,753  | 1,909  | 2,285                                | 316  |
| \$2,000 under \$5,000.....   | 6,398     | 6,398      | 19,717                                  | 23,211                      | 4,740  | 18,471   | 10,339                               | 1,708  |
| \$5,000 under \$10,000.....  | 17,402    | 17,402     | 86,833                                  | 130,279                     | 25,543                                       | 104,736  | 71,119                               | 12,244   |
| \$10,000 under \$20,000.....   | 14,813    | 14,890     | 77,189                                  | 193,451                     | 24,783                                       | 168,668  | 127,458                              | 24,503   |
| \$20,000 under \$50,000.....   | 3,361     | 3,372      | 63,433                                  | 92,283                      | 19,998                                       | 72,285   | 69,772                               | 17,921   |
| \$50,000 under \$100,000.....  | 509       | 529        | 26,159                                  | 36,000                      | 7,654  | 28,346   | 28,396                               | 10,990   |
| \$100,000 under \$500,000.....                                       | 240       | 249        | 28,756                                  | 40,606                      | 10,700                                       | 29,906   | 28,553                               | 14,469   |
| \$500,000 or more.....   | 23        | 25         | 4,798                                   | 20,298                      | 1,341  | 18,957   | 13,884                               | 8,544  |
| Nontaxable returns.....  | 7,751     | 7,751      | 50,831                                  | 11,191                      | 3,497  | 7,694  | 837                                  | -  |
| <u>Bowling Alleys, Billiard and Pool Parlors</u>                     |           |            |   |                             |  |  |                                      |  |
| Total.....   | 10,250    | 10,260     | 199,340                                 | 73,775                      | 25,492                                       | 48,283   | 47,609                               | 9,152  |
| Taxable returns, total.....  | 6,563     | 6,563      | 123,774                                 | 69,050                      | 24,889                                       | 44,161   | 44,884                               | 9,152  |
| Under \$2,000.....   | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$5,000 under \$10,000.....  | 2,460     | 2,460      | 44,566                                  | 18,796                      | 8,121  | 10,675   | 10,345                               | 1,699  |
| \$10,000 under \$20,000.....   | 2,519     | 2,519      | 46,240                                  | 32,201                      | 12,671                                       | 19,530   | 22,030                               | 4,354  |
| \$20,000 under \$50,000.....   | 328       | 328        | 14,806                                  | 7,964                       | 2,152  | 5,812  | 6,110                                | 1,325  |
| \$50,000 under \$100,000.....  | 65        | 65         | 3,173                                   | 4,018                       | 1,278  | 4,296  | 3,211                                | 994  |
| \$100,000 under \$500,000.....                                       | 16        | 16         | 2,888                                   | 2,292                       | 1,142  | 2,434  | 1,434                                | 493  |
| \$500,000 or more.....   | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....  | 3,687     | 3,697      | 75,566                                  | 4,725                       | 603  | 4,122  | 2,725                                | -  |
| <u>Other Amusement and Recreation Services</u>                       |           |            |   |                             |  |  |                                      |  |
| Total.....   | 81,998    | 82,869     | 905,439                                 | 1,245,847                   | 32,632                                       | 1,213,215                                      | 849,753                              | 267,394  |
| Taxable returns, total.....  | 70,083    | 70,837     | 721,413                                 | 1,174,535                   | 54,515                                       | 1,120,020                                      | 813,221                              | 267,394  |
| Under \$2,000.....   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....   | 10,453    | 10,453     | 65,369                                  | 40,447                      | 7,192  | 33,255   | 16,181                               | 2,350  |
| \$5,000 under \$10,000.....  | 26,476    | 26,812     | 153,321                                 | 198,033                     | 16,834                                       | 181,199  | 105,346                              | 18,103   |
| \$10,000 under \$20,000.....   | 22,123    | 22,457     | 225,246                                 | 309,972                     | 34,721                                       | 275,251  | 209,601                              | 40,882   |
| \$20,000 under \$50,000.....   | 7,007     | 7,059      | 154,448                                 | 201,660                     | 12,824                                       | 188,836  | 157,693                              | 40,593   |
| \$50,000 under \$100,000.....  | 1,546     | 1,560      | 64,099                                  | 107,475                     | 4,512  | 102,963  | 84,467                               | 32,046   |
| \$100,000 under \$500,000.....                                       | 755       | 765        | 30,163                                  | 142,496                     | 15,227                                       | 157,723  | 104,377                              | 53,564   |
| \$500,000 or more.....   | 134       | 142        | 19,948                                  | 171,719                     | 8,096  | 179,815  | 134,674                              | 79,730   |
| Nontaxable returns.....  | 11,915    | 12,032     | 184,026                                 | 71,312                      | 121,883                                      | 93,195   | 36,532                               | -  |
| <u>Offices of Physicians and Surgeons</u>                            |           |            |   |                             |  |  |                                      |  |
| Total.....   | 153,465   | 154,799    | 7,260,419                               | 5,835,997                   | 4,443,637                                    | 1,392,360                                      | 4,599,856                            | 1,531,809                                      |
| Taxable returns, total.....  | 150,155   | 151,481    | 7,188,848                               | 5,823,660                   | 4,417,515                                    | 1,406,145                                      | 4,598,136                            | 1,531,809                                      |
| Under \$2,000.....   |           |            |   |                             |  |  |                                      |  |
| \$2,000 under \$5,000.....   | 11,113    | 11,113     | 100,037                                 | 86,571                      | 42,014                                       | 44,557   | 49,762                               | 8,895  |
| \$5,000 under \$10,000.....  |           |            |   |                             |  |  |                                      |  |
| \$10,000 under \$20,000.....   | 22,873    | 22,950     | 413,694                                 | 343,941                     | 211,327                                      | 132,614  | 233,577                              | 47,271   |
| \$20,000 under \$50,000.....   | 79,492    | 79,992     | 3,365,171                               | 2,686,664                   | 2,029,567                                    | 657,097  | 2,083,489                            | 572,227  |
| \$50,000 under \$100,000.....  | 32,518    | 33,165     | 2,681,507                               | 2,135,766                   | 1,731,257                                    | 404,509  | 1,755,622                            | 666,120  |
| \$100,000 under \$500,000.....                                       | 4,134     | 4,236      | 622,380                                 | 552,101                     | 399,654                                      | 152,447  | 461,533                              | 229,010  |
| \$500,000 or more.....   | 25        | 25         | 6,059                                   | 18,617                      | 3,696  | 14,921   | 14,153                               | 8,286  |
| Nontaxable returns.....  | 3,310     | 3,318      | 71,571                                  | 12,337                      | 26,122                                       | 13,785   | 1,720                                | -  |
| <u>Offices of Dentists and Dental Surgeons</u>                       |           |            |   |                             |  |  |                                      |  |
| Total.....   | 84,945    | 85,034     | 3,407,749                               | 2,071,221                   | 1,743,327                                    | 327,894  | 1,542,372                            | 417,647  |
| Taxable returns, total.....  | 80,287    | 80,376     | 3,330,274                               | 2,051,633                   | 1,724,308                                    | 327,325  | 1,539,114                            | 417,647  |
| Under \$2,000.....   |           |            |   |                             |  |  |                                      |  |
| \$2,000 under \$5,000.....   | 8,477     | 8,477      | 91,726                                  | 59,212                      | 36,716                                       | 22,496   | 30,483                               | 4,564  |
| \$5,000 under \$10,000.....  |           |            |   |                             |  |  |                                      |  |
| \$10,000 under \$20,000.....   | 25,816    | 25,816     | 647,941                                 | 393,500                     | 309,936                                      | 83,564   | 264,477                              | 52,619   |
| \$20,000 under \$50,000.....   | 40,516    | 40,584     | 2,024,964                               | 1,213,123                   | 1,064,195                                    | 148,928  | 927,370                              | 237,097  |
| \$50,000 under \$100,000.....  | 5,019     | 5,039      | 481,029                                 | 322,450                     | 271,801                                      | 50,649   | 264,066                              | 97,866   |
| \$100,000 under \$500,000.....                                       | 455       | 456        | 80,895                                  | 60,618                      | 40,988                                       | 19,630   | 50,314                               | 24,150   |
| \$500,000 or more.....   | 4         | 4          | 3,719                                   | 2,730                       | 672  | 2,058  | 2,404                                | 1,351  |
| Nontaxable returns.....  | 4,658     | 4,658      | 77,475                                  | 19,588                      | 19,019                                       | 569  | 3,258                                | -  |

Footnotes at end of table.

## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|---|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|   | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|   | (1)       | (2)        | (3)                                     | (4)                         | (5)  | (6)  | (7)                                  | (8)  |
| <b>SERVICES—Continued</b>                           |           |            |   |                             |  |  |                                      |  |
| <u>Offices of Osteopathic Physicians</u>            |           |            |   |                             |  |  |                                      |  |
| Total.....  | 6,446     | 6,469      | 245,490                                 | 173,524                     | 145,297                                      | 28,227   | 142,335                              | 41,705   |
| Taxable returns, total.....                         | 6,446     | 6,469      | 245,490                                 | 173,524                     | 145,297                                      | 28,227   | 142,335                              | 41,705   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$5,000 under \$10,000.....                         | 3,114     | 3,114      | 56,115                                  | 40,827                      | 29,042                                       | 11,785   | 30,919                               | 6,266  |
| \$10,000 under \$20,000.....                        | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$20,000 under \$50,000.....                        | 2,662     | 2,685      | 127,443                                 | 85,123                      | 77,130                                       | 7,993  | 69,430                               | 18,424   |
| \$50,000 under \$100,000.....                       | 604       | 604        | 53,890                                  | 38,469                      | 33,884                                       | 4,585  | 33,556                               | 12,731   |
| \$100,000 under \$500,000.....                      | 66        | 66         | 8,042                                   | 9,105                       | 5,241  | 3,864  | 8,430                                | 4,284  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| <u>Offices of Chiropractors</u>                     |           |            |   |                             |  |  |                                      |  |
| Total.....  | 17,957    | 18,144     | 248,307                                 | 195,149                     | 134,603                                      | 60,546   | 122,988                              | 24,832   |
| Taxable returns, total.....                         | 17,443    | 17,610     | 242,887                                 | 195,065                     | 133,985                                      | 61,080   | 122,988                              | 24,832   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$5,000 under \$10,000.....                         | 9,241     | 9,408      | 67,575                                  | 60,513                      | 31,989                                       | 28,524   | 29,480                               | 4,871  |
| \$10,000 under \$20,000.....                        | 6,324     | 6,324      | 105,309                                 | 84,442                      | 58,877                                       | 25,565   | 55,328                               | 10,613   |
| \$20,000 under \$50,000.....                        | 1,846     | 1,846      | 68,270                                  | 48,240                      | 41,963                                       | 6,277  | 36,751                               | 8,850  |
| \$50,000 under \$100,000.....                       | 32        | 32         | 1,733                                   | 1,870                       | 1,156  | 714  | 1,429                                | 498  |
| \$100,000 under \$500,000.....                      | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | -                                    | -  |
| <u>Dental Laboratories</u>                          |           |            |   |                             |  |  |                                      |  |
| Total.....  | 7,175     | 7,175      | 157,890                                 | 85,912                      | 54,779                                       | 31,133   | 55,977                               | 11,827   |
| Taxable returns, total.....                         | 6,785     | 6,785      | 152,060                                 | 84,987                      | 54,423                                       | 30,564   | 55,938                               | 11,827   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$5,000 under \$10,000.....                         | 3,527     | 3,527      | 31,650                                  | 25,048                      | 13,456                                       | 11,592   | 12,914                               | 2,172  |
| \$10,000 under \$20,000.....                        | 2,085     | 2,085      | 45,427                                  | 28,594                      | 19,327                                       | 9,267  | 18,171                               | 3,458  |
| \$20,000 under \$50,000.....                        | 1,158     | 1,158      | 73,291                                  | 30,154                      | 21,089                                       | 9,065  | 23,891                               | 5,771  |
| \$50,000 under \$100,000.....                       | 15        | 15         | 1,692                                   | 1,191                       | 551  | 640  | 962                                  | 426  |
| \$100,000 under \$500,000.....                      | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |
| <u>Sanatoria, and Convalescent and Rest Homes</u>   |           |            |   |                             |  |  |                                      |  |
| Total.....  | 18,353    | 18,604     | 582,796                                 | 124,066                     | 65,028                                       | 59,038   | 85,559                               | 20,490   |
| Taxable returns, total.....                         | 12,912    | 13,141     | 465,206                                 | 122,081                     | 65,803                                       | 56,278   | 84,921                               | 20,490   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | 5,204     | 5,204      | 67,646                                  | 14,951                      | 11,013                                       | 3,938  | 6,721                                | 1,054  |
| \$5,000 under \$10,000.....                         | 4,211     | 4,378      | 100,136                                 | 31,100                      | 7,068  | 19,422   | 19,422                               | 3,439  |
| \$10,000 under \$20,000.....                        | 2,303     | 2,303      | 106,015                                 | 29,722                      | 18,747                                       | 10,975   | 21,107                               | 4,090  |
| \$20,000 under \$50,000.....                        | 989       | 1,022      | 122,276                                 | 28,697                      | 19,432                                       | 9,265  | 23,421                               | 6,056  |
| \$50,000 under \$100,000.....                       | 164       | 182        | 40,727                                  | 11,321                      | 5,952  | 5,369  | 9,011                                | 3,378  |
| \$100,000 under \$500,000.....                      | 41        | 52         | 28,406                                  | 6,290                       | 3,591  | 2,699  | 5,239                                | 2,473  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 5,441     | 5,463      | 117,590                                 | 1,985                       | 1,775  | 2,760  | 638                                  | -  |
| <u>Registered and Practical Nurses</u>              |           |            |   |                             |  |  |                                      |  |
| Total.....  | 88,693    | 89,081     | 324,105                                 | 628,504                     | 272,711                                      | 355,793  | 399,417                              | 77,183   |
| Taxable returns, total.....                         | 80,384    | 80,772     | 309,023                                 | 616,152                     | 262,159                                      | 353,993  | 399,363                              | 77,183   |
| Under \$2,000.....                                  | 5,377     | 5,377      | 8,553                                   | 8,881                       | 7,374  | 1,507  | 2,767                                | 394  |
| \$2,000 under \$5,000.....                          | 23,024    | 23,024     | 68,671                                  | 79,226                      | 55,630                                       | 23,596   | 40,354                               | 6,593  |
| \$5,000 under \$10,000.....                         | 31,091    | 31,091     | 136,994                                 | 230,485                     | 119,177                                      | 111,308  | 148,720                              | 27,156   |
| \$10,000 under \$20,000.....                        | 19,477    | 19,812     | 83,763                                  | 257,205                     | 72,374                                       | 184,831  | 174,895                              | 34,152   |
| \$20,000 under \$50,000.....                        | 1,349     | 1,402      | 8,363                                   | 34,880                      | 7,254  | 27,626   | 27,959                               | 7,016  |
| \$50,000 under \$100,000.....                       | 56        | 56         | 2,632                                   | 3,967                       | 308  | 3,659  | 3,334                                | 1,194  |
| \$100,000 under \$500,000.....                      | 10        | 10         | 47                                      | 1,508                       | 42   | 1,466  | 1,334                                | 678  |
| \$500,000 or more.....                              | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| Nontaxable returns.....                             | 8,309     | 8,309      | 15,082                                  | 12,352                      | 10,552                                       | 1,800  | 54                                   | -  |
| <u>Other Medical Services</u>                       |           |            |   |                             |  |  |                                      |  |
| Total.....  | 28,097    | 28,225     | 687,389                                 | 487,620                     | 285,548                                      | 202,072  | 351,388                              | 86,675   |
| Taxable returns, total.....                         | 26,595    | 26,723     | 666,360                                 | 485,860                     | 283,567                                      | 202,293  | 351,121                              | 86,675   |
| Under \$2,000.....                                  | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                          | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$5,000 under \$10,000.....                         | 4,030     | 4,030      | 48,079                                  | 30,644                      | 16,464                                       | 14,180   | 15,929                               | 2,831  |
| \$10,000 under \$20,000.....                        | 11,807    | 11,807     | 206,172                                 | 173,442                     | 90,323                                       | 121,100  | 121,100                              | 24,199   |
| \$20,000 under \$50,000.....                        | 7,902     | 8,020      | 338,824                                 | 217,526                     | 148,560                                      | 68,966   | 164,621                              | 40,768   |
| \$50,000 under \$100,000.....                       | 693       | 703        | 48,622                                  | 45,238                      | 20,530                                       | 24,708   | 37,160                               | 13,862   |
| \$100,000 under \$500,000.....                      | 68        | 68         | 9,244                                   | 11,064                      | 2,765  | 8,299  | 8,660                                | 4,292  |
| \$500,000 or more.....                              | 1         | 1          | 9                                       | 529                         | 6  | 523  | 452                                  | 243  |
| Nontaxable returns.....                             | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | -  |

Footnotes at end of table.



## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income  | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|--|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|  | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|  | (1)       | (2)        | (3)                                     | (4)                         | (5)  | (6)  | (7)                                  | (8)  |
| SERVICES—Continued                                   |           |            |   |                             |  |  |                                      |  |
| Legal Services                                       |           |            |   |                             |  |  |                                      |  |
| Total.....   | 124,708   | 125,497    | 2,626,833                               | 2,872,598                   | 1,407,632                                    | 1,464,966                                      | 2,114,388                            | 623,521  |
| Taxable returns, total.....                          | 116,319   | 116,604    | 2,525,195                               | 2,853,435                   | 1,378,942                                    | 1,474,493                                      | 2,112,819                            | 623,521  |
| Under \$2,000.....                                   | 3,102     | 3,102      | 11,137                                  | 12,457                      | 5,814  | 6,643  | 5,090                                | 800  |
| \$2,000 under \$5,000.....                           | 18,517    | 18,517     | 177,948                                 | 145,700                     | 68,847                                       | 76,853   | 82,023                               | 14,443   |
| \$5,000 under \$10,000.....                          | 43,668    | 43,835     | 584,387                                 | 650,115                     | 300,701                                      | 349,414  | 437,687                              | 88,443   |
| \$10,000 under \$20,000.....                         | 41,682    | 41,771     | 1,146,710                               | 1,255,849                   | 651,821                                      | 604,028  | 951,588                              | 249,505  |
| \$20,000 under \$50,000.....                         | 7,436     | 7,457      | 426,360                                 | 483,959                     | 250,534                                      | 233,425  | 390,177                              | 147,337  |
| \$50,000 under \$100,000.....                        | 1,881     | 1,889      | 174,783                                 | 278,582                     | 99,253                                       | 179,329  | 224,181                              | 110,194  |
| \$100,000 under \$500,000.....                       | 33        | 33         | 3,870                                   | 26,773                      | 1,972  | 24,801   | 22,073                               | 12,760   |
| \$500,000 or more.....                               | 8,389     | 8,893      | 101,638                                 | 19,163                      | 28,690                                       | 19,527   | 1,569                                | -  |
| Nontaxable returns.....                              | 8,389     | 8,893      | 101,638                                 | 19,163                      | 28,690                                       | 19,527   | 1,569                                | -  |
| Educational Services                                 |           |            |   |                             |  |  |                                      |  |
| Total.....   | 93,785    | 94,852     | 403,356                                 | 911,311                     | 129,037                                      | 782,274  | 562,765                              | 118,848  |
| Taxable returns, total.....                          | 75,360    | 76,091     | 344,884                                 | 874,916                     | 121,699                                      | 753,217  | 559,276                              | 118,848  |
| Under \$2,000.....                                   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                           | 9,901     | 10,237     | 31,966                                  | 33,957                      | 16,395                                       | 17,562   | 13,318                               | 1,924  |
| \$5,000 under \$10,000.....                          | 25,603    | 25,603     | 77,145                                  | 199,378                     | 32,385                                       | 166,993  | 109,793                              | 18,946   |
| \$10,000 under \$20,000.....                         | 31,011    | 31,064     | 130,085                                 | 424,238                     | 47,682                                       | 376,556  | 271,320                              | 52,508   |
| \$20,000 under \$50,000.....                         | 6,674     | 7,014      | 83,771                                  | 176,159                     | 19,955                                       | 156,204  | 132,453                              | 32,312   |
| \$50,000 under \$100,000.....                        | 431       | 431        | 13,977                                  | 27,721                      | 2,357  | 25,364   | 23,114                               | 8,701  |
| \$100,000 under \$500,000.....                       | 58        | 60         | 3,391                                   | 9,008                       | 855  | 8,153  | 7,176                                | 3,545  |
| \$500,000 or more.....                               | 2         | 2          | 7                                       | 1,658                       | 13   | 1,661  | 1,291                                | 797  |
| Nontaxable returns.....                              | 18,425    | 18,761     | 58,472                                  | 36,395                      | 7,338  | 29,057   | 3,489                                | -  |
| Engineering Services                                 |           |            |   |                             |  |  |                                      |  |
| Total.....   | 41,278    | 41,820     | 726,289                                 | 709,043                     | 234,002                                      | 475,041  | 494,351                              | 126,075  |
| Taxable returns, total.....                          | 38,492    | 39,034     | 684,652                                 | 698,606                     | 231,544                                      | 467,062  | 494,079                              | 126,075  |
| Under \$2,000.....                                   | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                           | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$5,000 under \$10,000.....                          | 9,766     | 10,102     | 110,032                                 | 75,606                      | 29,230                                       | 46,376   | 38,361                               | 6,480  |
| \$10,000 under \$20,000.....                         | 18,130    | 18,229     | 178,000                                 | 267,838                     | 68,966                                       | 198,872  | 179,326                              | 35,592   |
| \$20,000 under \$50,000.....                         | 9,347     | 9,444      | 265,099                                 | 258,660                     | 98,763                                       | 159,897  | 195,739                              | 48,675   |
| \$50,000 under \$100,000.....                        | 799       | 809        | 86,002                                  | 52,834                      | 24,831                                       | 28,003   | 44,023                               | 16,632   |
| \$100,000 under \$500,000.....                       | 199       | 199        | 33,395                                  | 32,290                      | 9,195  | 23,095   | 26,466                               | 13,372   |
| \$500,000 or more.....                               | 7         | 7          | 115                                     | 10,486                      | 52   | 10,434   | 9,780                                | 5,255  |
| Nontaxable returns.....                              | 2,786     | 2,786      | 41,637                                  | 10,437                      | 2,458  | 7,979  | 272                                  | -  |
| Architectural Services                               |           |            |   |                             |  |  |                                      |  |
| Total.....   | 18,438    | 18,439     | 484,510                                 | 308,766                     | 136,023                                      | 172,743  | 214,987                              | 57,065   |
| Taxable returns, total.....                          | 16,787    | 16,788     | 465,307                                 | 306,591                     | 135,736                                      | 170,855  | 214,797                              | 57,065   |
| Under \$2,000.....                                   | 3,828     | 3,828      | 24,313                                  | 24,568                      | 7,523  | 17,045   | 13,287                               | 2,221  |
| \$2,000 under \$5,000.....                           | 8,599     | 8,599      | 114,249                                 | 119,731                     | 36,750                                       | 82,981   | 74,747                               | 14,520   |
| \$5,000 under \$10,000.....                          | 3,720     | 3,720      | 188,601                                 | 105,858                     | 59,131                                       | 46,727   | 80,049                               | 19,756   |
| \$10,000 under \$20,000.....                         | 497       | 498        | 84,395                                  | 33,408                      | 21,279                                       | 12,129   | 27,985                               | 10,795   |
| \$20,000 under \$50,000.....                         | 140       | 140        | 51,763                                  | 21,346                      | 10,196                                       | 11,150   | 17,262                               | 8,828  |
| \$50,000 under \$100,000.....                        | 3         | 3          | 1,986                                   | 1,680                       | 857  | 823  | 1,467                                | 945  |
| \$100,000 under \$500,000.....                       | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$500,000 or more.....                               | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| Nontaxable returns.....                              | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| Certified Public Accountants                         |           |            |   |                             |  |  |                                      |  |
| Total.....   | 17,811    | 17,833     | 349,974                                 | 372,510                     | 170,791                                      | 201,719  | 264,835                              | 69,436   |
| Taxable returns, total.....                          | 17,412    | 17,434     | 347,937                                 | 372,524                     | 170,114                                      | 202,410  | 264,693                              | 69,436   |
| Under \$2,000.....                                   | -         | -          | -                                       | -                           | -  | -  | -                                    | -  |
| \$2,000 under \$5,000.....                           | 3,023     | 3,023      | 22,196                                  | 23,632                      | 11,131                                       | 12,501   | 10,544                               | 1,621  |
| \$5,000 under \$10,000.....                          | 7,501     | 7,501      | 90,237                                  | 113,323                     | 43,956                                       | 69,367   | 71,495                               | 14,216   |
| \$10,000 under \$20,000.....                         | 6,101     | 6,123      | 186,456                                 | 174,702                     | 91,239                                       | 83,463   | 133,413                              | 33,716   |
| \$20,000 under \$50,000.....                         | 674       | 674        | 38,092                                  | 42,753                      | 18,906                                       | 23,847   | 34,608                               | 12,739   |
| \$50,000 under \$100,000.....                        | 111       | 111        | 10,711                                  | 17,058                      | 4,777  | 12,281   | 13,636                               | 6,636  |
| \$100,000 under \$500,000.....                       | 2         | 2          | 245                                     | 1,056                       | 105  | 951  | 997                                  | 508  |
| \$500,000 or more.....                               | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| Nontaxable returns.....                              | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| Other Accounting, Auditing, and Bookkeeping Services |           |            |   |                             |  |  |                                      |  |
| Total.....   | 102,023   | 102,360    | 631,640                                 | 1,213,874                   | 299,898                                      | 914,016  | 776,628                              | 165,372  |
| Taxable returns, total.....                          | 90,944    | 91,281     | 580,094                                 | 1,182,295                   | 288,934                                      | 893,361  | 773,672                              | 165,372  |
| Under \$2,000.....                                   | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                           | 4,200     | 4,200      | 23,155                                  | 16,534                      | 6,910  | 9,624  | 6,603                                | 921  |
| \$5,000 under \$10,000.....                          | 29,764    | 30,101     | 130,933                                 | 224,678                     | 61,343                                       | 163,335  | 110,576                              | 18,349   |
| \$10,000 under \$20,000.....                         | 44,748    | 44,748     | 257,376                                 | 618,867                     | 133,825                                      | 485,042  | 406,813                              | 79,010   |
| \$20,000 under \$50,000.....                         | 10,339    | 10,339     | 138,058                                 | 276,844                     | 74,973                                       | 201,871  | 213,686                              | 52,508   |
| \$50,000 under \$100,000.....                        | 465       | 465        | 24,776                                  | 30,793                      | 8,860  | 21,933   | 24,453                               | 9,157  |
| \$100,000 under \$500,000.....                       | 81        | 81         | 3,272                                   | 11,586                      | 1,418  | 10,168   | 9,888                                | 4,687  |
| \$500,000 or more.....                               | 1         | 1          | 8                                       | 983                         | 8  | 975  | 912                                  | 650  |
| Nontaxable returns.....                              | 11,079    | 11,079     | 51,546                                  | 31,579                      | 10,924                                       | 20,655   | 2,956                                | -  |

Footnotes at end of table.

## INDIVIDUALS WITH PROPRIETORSHIP BUSINESSES

Table 2.9—NUMBER OF RETURNS AND BUSINESSES, BUSINESS RECEIPTS, ADJUSTED GROSS INCOME, NET PROFIT, TAXABLE INCOME, AND INCOME TAX, BY SELECTED INDUSTRIES AND SIZE OF ADJUSTED GROSS INCOME—Continued

| Selected industry and size of adjusted gross income | Number of |            | Business receipts<br>(Thousand dollars) | Adjusted gross income       |  |  | Taxable income<br>(Thousand dollars) | Income tax after credits<br>(Thousand dollars) |
|---|-----------|------------|---|-----------------------------|--|--|--------------------------------------|--|
|   | Returns   | Businesses |   | Total<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Other income (less loss)<br>(Thousand dollars) |                                      |  |
|   | (1)       | (2)        | (3)                                     | (4)                         | (5)  | (6)  | (7)                                  | (8)  |
| SERVICES—Continued                                  |           |            |   |                             |  |  |                                      |  |
| Other Services                                      |           |            |   |                             |  |  |                                      |  |
| Total.....  | 117,983   | 119,494    | 812,539                                 | 1,773,561                   | 348,319                                      | 1,425,242                                      | 1,220,558                            | 334,758  |
| Taxable returns, total.....                         | 103,470   | 104,981    | 764,128                                 | 1,736,212                   | 337,415                                      | 1,398,797                                      | 1,217,636                            | 334,758  |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 14,324    | 14,324     | 48,054                                  | 52,125                      | 19,305                                       | 32,820   | 22,180                               | 3,536  |
| \$5,000 under \$10,000.....                         | 24,491    | 24,658     | 108,328                                 | 185,569                     | 22,565                                       | 163,004  | 104,856                              | 18,576   |
| \$10,000 under \$20,000.....                        | 38,199    | 38,933     | 242,340                                 | 542,034                     | 116,132                                      | 425,902  | 363,163                              | 72,670   |
| \$20,000 under \$50,000.....                        | 21,331    | 21,827     | 255,765                                 | 622,793                     | 122,705                                      | 500,088  | 471,449                              | 121,728  |
| \$50,000 under \$100,000.....                       | 2,247     | 2,329      | 57,762                                  | 150,322                     | 29,226                                       | 121,096  | 119,547                              | 45,660   |
| \$100,000 under \$500,000.....                      | 827       | 859        | 34,356                                  | 138,159                     | 20,630                                       | 117,529  | 103,369                              | 52,085   |
| \$500,000 or more.....                              | 33        | 33         | 11,797                                  | 41,760                      | 4,845  | 36,915   | 32,180                               | 20,374   |
| Nontaxable returns.....                             | 14,513    | 14,513     | 48,411                                  | 37,349                      | 10,904                                       | 26,445   | 2,922                                | -  |
| NATURE OF BUSINESS NOT ALLOCABLE                    |           |            |   |                             |  |  |                                      |  |
| Total.....  | 25,069    | 25,139     | 148,252                                 | 237,544                     | 38,864                                       | 198,680  | 152,381                              | 38,564   |
| Taxable returns, total.....                         | 19,873    | 19,943     | 127,058                                 | 232,753                     | 39,421                                       | 193,332  | 151,964                              | 38,564   |
| Under \$2,000.....                                  | (*)       | (*)        | (*)                                     | (*)                         | (*)  | (*)  | (*)                                  | (*)  |
| \$2,000 under \$5,000.....                          | 4,784     | 4,785      | 24,422                                  | 16,408                      | 5,496  | 10,912   | 4,923                                | 660  |
| \$5,000 under \$10,000.....                         | 6,478     | 6,478      | 25,624                                  | 50,642                      | 9,307  | 41,335   | 26,407                               | 4,582  |
| \$10,000 under \$20,000.....                        | 5,515     | 5,515      | 32,716                                  | 74,559                      | 9,695  | 64,864   | 49,388                               | 9,650  |
| \$20,000 under \$50,000.....                        | 2,109     | 2,177      | 25,170                                  | 58,295                      | 10,486                                       | 47,809   | 44,376                               | 11,467   |
| \$50,000 under \$100,000.....                       | 246       | 246        | 16,254                                  | 15,855                      | 3,663  | 12,192   | 13,201                               | 4,969  |
| \$100,000 under \$500,000.....                      | 65        | 66         | 2,186                                   | 10,996                      | 362  | 10,634   | 8,879                                | 4,593  |
| \$500,000 or more.....                              | 4         | 4          | 23                                      | 5,035                       | 127  | 5,062  | 4,429                                | 2,591  |
| Nontaxable returns.....                             | 5,196     | 5,196      | 21,194                                  | 4,791                       | 1,557  | 5,348  | 417                                  | -  |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

1 Loss exceeds profit or income.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."





## Partnerships

## CONTENTS

Size of depreciation deduction, 126

Accounting periods, 127

## Text tables

3A Active partnerships: Number, business receipts, and net profit, by industrial division, 1967 and 1968, 125

## Charts

3A Partnerships' volume of business of States, 1968, 126

3B Depreciation as a percent of total deductions, by industry, 127

3C Percent distribution, calendar and noncalendar year partnership returns, 1968, 128

3D Percent of partnership returns and net profit attributable to noncalendar year filing periods in each industrial division, 1968, 128

## Basic tables

3.1 Number of partnerships, number of partners, total receipts, business receipts, cost of sales and operations, depreciation, payroll, net profit, and inventory, by industry, 129

3.2 Income statement for selected industries, 135

3.3 Number of partnerships, total receipts, business receipts, cost of sales and operations, depreciation, payroll, net profit, and inventory, by selected industries and size of business receipts, 143

3.4 Partnerships in 27 States: Number and selected income and deduction items for selected industries, 164

3.5 Partnerships in 23 States and District of Columbia: Number and selected income and deduction items, by industrial division, 179

3.6 Number of partnerships, business receipts, total deductions, and depreciation, by size of depreciation and selected industries, 183

3.7 Income statement, by industrial division and size of total assets, 186

3.8 Number of partnerships, business receipts, and net profit by accounting period and industrial division 192

Table 3A.—ACTIVE PARTNERSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1967 AND 1968

| Industrial division  | 1967    | 1968    |
|--|---------|---------|
| NUMBER OF PARTNERSHIPS   |         |         |
| All industrial divisions.....  | 906,182 | 917,500 |
| Agriculture, forestry, and fisheries.....                                | 124,633 | 120,759 |
| Mining.....  | 13,243  | 13,227  |
| Contract construction.....   | 52,342  | 49,688  |
| Manufacturing.....   | 34,486  | 32,665  |
| Transportation, communication, electric, gas, and sanitary services..... | 15,236  | 15,206  |
| Wholesale and retail trade.....  | 220,700 | 209,324 |
| Wholesale trade.....   | 31,461  | 32,162  |
| Retail trade.....  | 186,629 | 174,763 |
| Finance, insurance, and real estate.....                                 | 274,730 | 298,531 |
| Services.....  | 165,697 | 176,276 |
| BUSINESS RECEIPTS  |         |         |
| (Million dollars)  |         |         |
| All industrial divisions.....  | 78,023  | 80,532  |
| Agriculture, forestry, and fisheries.....                                | 5,450   | 5,344   |
| Mining.....  | 1,045   | 970     |
| Contract construction.....   | 7,129   | 7,365   |
| Manufacturing.....   | 5,640   | 5,531   |
| Transportation, communication, electric, gas, and sanitary services..... | 1,310   | 1,230   |
| Wholesale and retail trade.....  | 34,448  | 34,432  |
| Wholesale trade.....   | 10,796  | 10,977  |
| Retail trade.....  | 23,294  | 22,940  |
| Finance, insurance, and real estate.....                                 | 8,134   | 9,397   |
| Services.....  | 14,744  | 16,226  |
| NET PROFIT (LESS LOSS)   |         |         |
| All industrial divisions.....  | 10,866  | 11,405  |
| Agriculture, forestry, and fisheries.....                                | 633     | 654     |
| Mining.....  | 65      | 73      |
| Contract construction.....   | 742     | 801     |
| Manufacturing.....   | 562     | 544     |
| Transportation, communication, electric, gas, and sanitary services..... | 142     | 152     |
| Wholesale and retail trade.....  | 2,266   | 2,280   |
| Wholesale trade.....   | 558     | 556     |
| Retail trade.....  | 1,684   | 1,688   |
| Finance, insurance, and real estate.....                                 | 1,122   | 1,068   |
| Services.....  | 5,315   | 5,823   |

NOTE: Estimates are rounded and may not add to totals.

Not shown separately, but included in the appropriate totals, are data for industries, "Wholesale and retail trade not allocable" and "Nature of business not allocable."



The statistics in this section cover partnerships, joint ventures, syndicates, groups, pools, and most other associations of two or more persons organized for profit that were not specifically classified by the Code as corporations. Partnerships were not taxable as such; the partners, who could be individuals, estates, trusts, other partnerships, or corporations, reported their shares of the groups' taxable incomes (or losses) as a part of their own income.

Under some circumstances the members of an organization that would normally have been treated as a partnership could elect, under IR Code section 761, not to be considered a partnership. Those eligible for the election were investing partnerships or joint production, extraction, or use agreements that did not really involve the active conduct of complete business operations by the group. The partners in such an agreement reported their share of the business income and deductions on their own returns, and no return was filed for the group. The actual extent of these business activities is not known; however, for petroleum exploration and production and a few other areas, it is probably significant.

Basic data on the receipts, deductions, and profits of partnerships, classified by industry and size of business, are shown in tables 3.1, 3.2, 3.3, and 3.7. These data are also summarized and contrasted with similar data for 1967 in table 3A. The other tables in this section cover the special topics discussed below and in section 1.

### SIZE OF DEPRECIATION DEDUCTION

The receipts, depreciation, and total deductions reported on partnership returns are classified by industry and size of depreciation in table 3.6. More than 77 percent of all partnerships claimed a depreciation deduction in 1968, with 62 percent reporting depreciation of less than \$2,000 and 8.5 percent reporting depreciation of \$10,000 or more. The total amount of depreciation claimed on partnership returns was \$3.3 billion. Chart 3B shows the depreciation deduction as a percent of total deductions in each industrial division and in each of the size classes used in table 3.6.

Chart 3A

**Partnerships' volume of business in 1968 ranged from \$107 million in Vermont to \$12 billion in California**

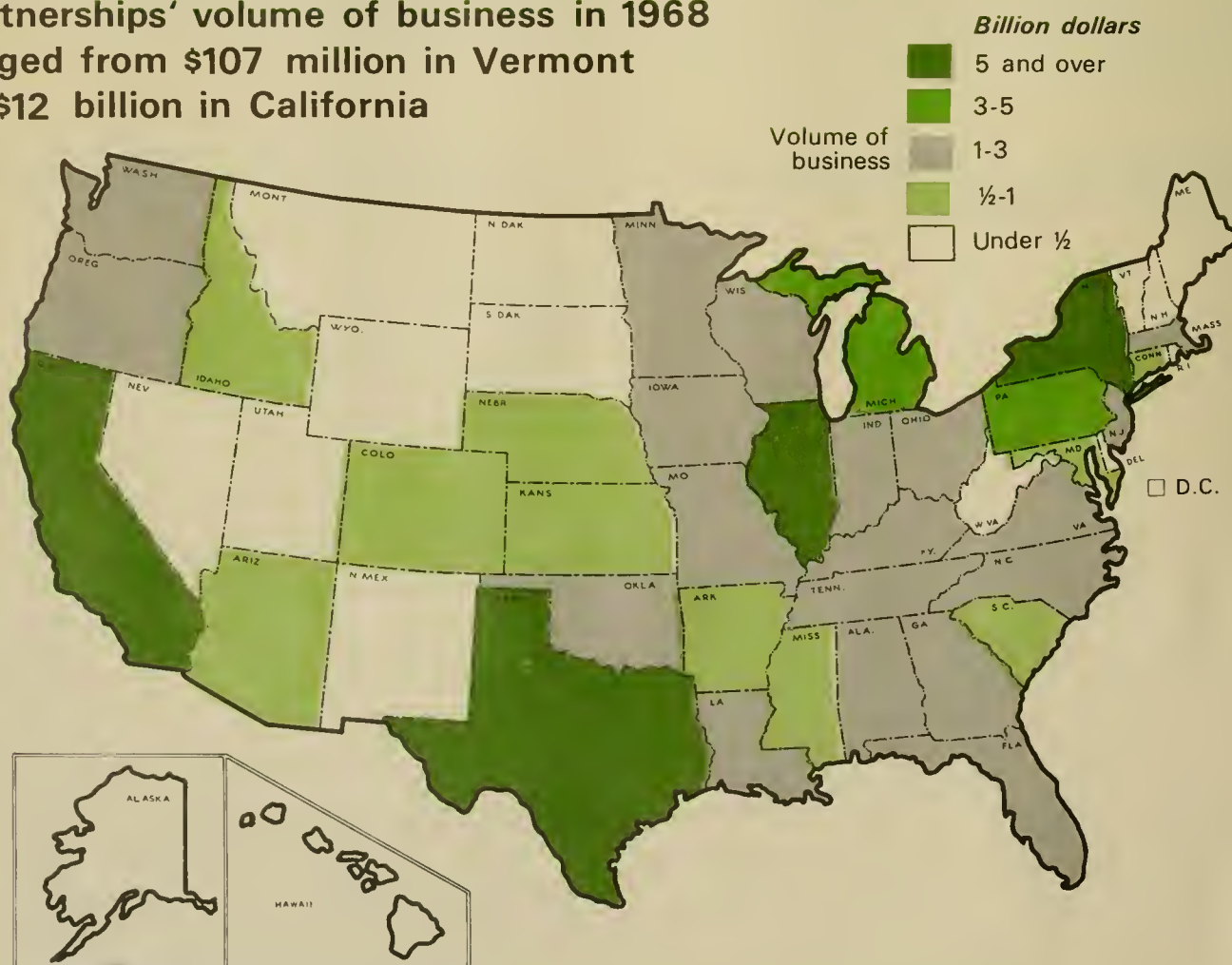
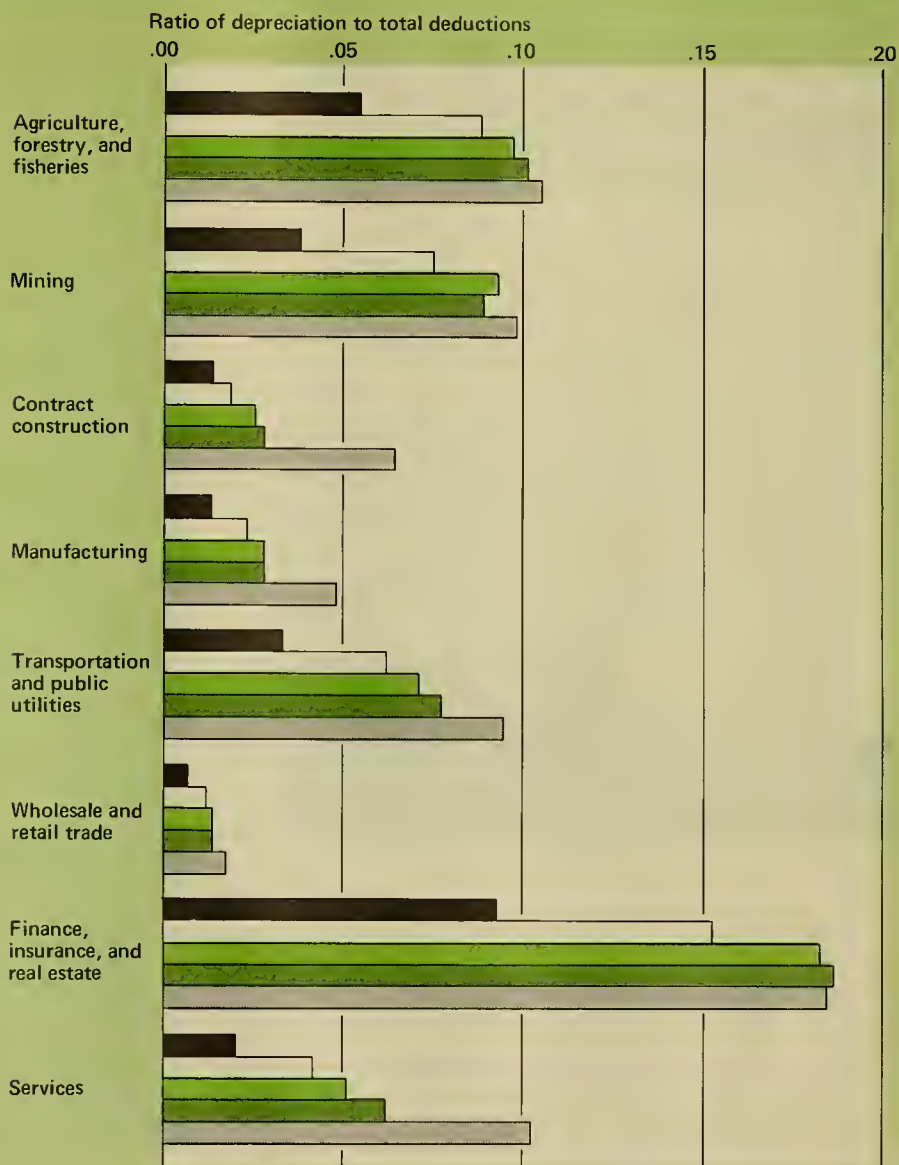
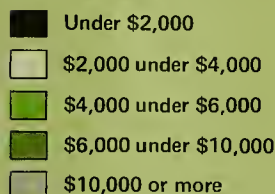


Chart 3B

**Partnerships**

The relationship between depreciation and total deductions varies by the amount of the firm's depreciation and its industrial activity

## Size of depreciation



Source: Table 3.6

**ACCOUNTING PERIODS**

Table 3.8 presents number of partnerships, business receipts, and net profit by the month in which the partnerships' accounting periods ended. This is the first time since 1964 that data have been published by accounting period in this report series.

The overwhelming majority of partnerships continued to file full-year returns for the period ending in December. Non-calendar year returns accounted for only 5.5 percent of the total annual returns, although 18.5 percent of the net profit (less loss) was reported on these returns (Chart 3C). Table 3.8 also includes data for those returns filed for only part of a year. These were pri-

marily partnerships just commencing business operations, partnerships going out of business, and partnerships changing to a different filing period.

Chart 3D shows the percent distribution of the number of returns and net profit (less loss) for non-calendar year returns by industrial division. For agriculture, forestry, and fisheries both the number of non-calendar year returns and net profit (less loss) reported on them were a small portion of the total number of annual returns and the total net profit (less loss) reported. These proportions were greater for all the other industrial divisions and for finance, insurance, and real estate the portion of net profit (less loss) reported on the non-calendar year returns amounted to 38 percent of the total.



Chart 3C

Percent distribution, calendar and noncalendar year partnership returns, 1968

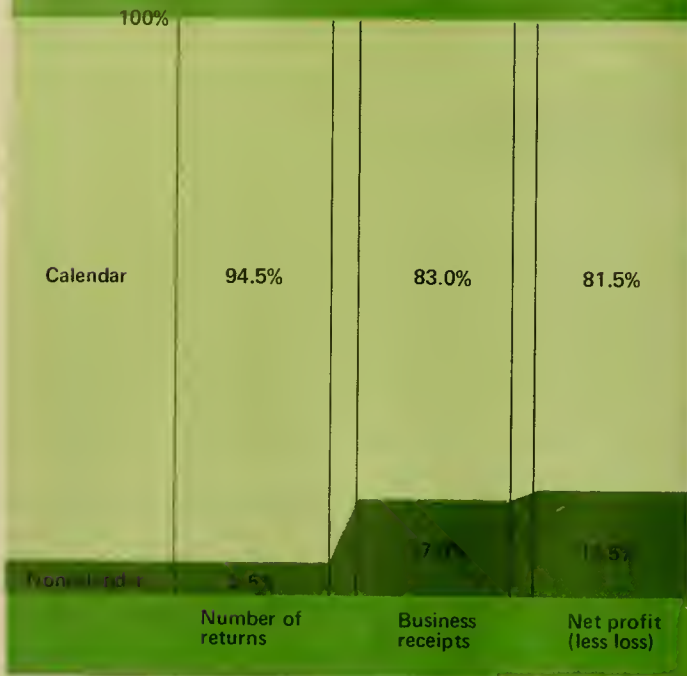


Chart 3D

Percent of partnership returns and net profit attributable to noncalendar year filing periods in each industrial division, 1968

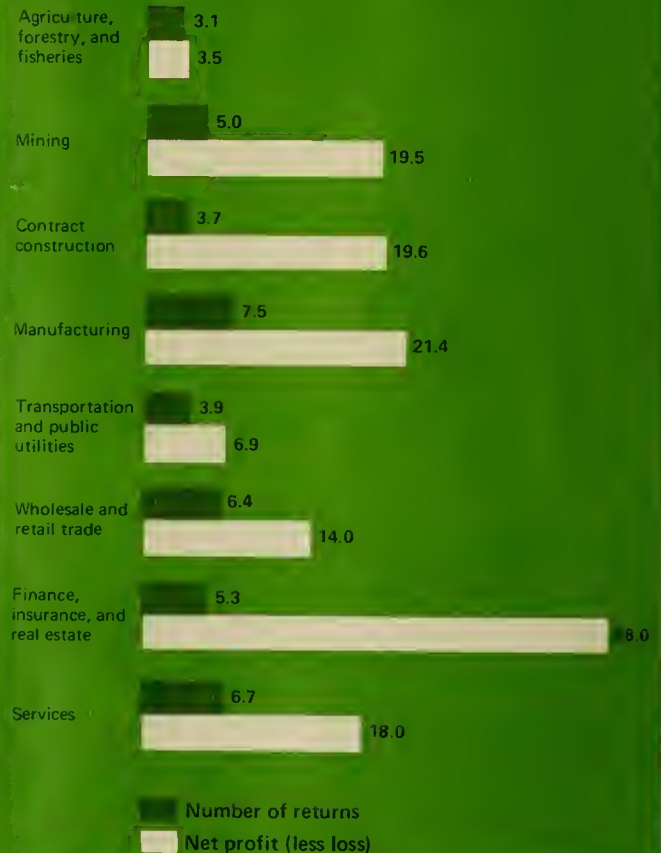


Table 3.1—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY

| Industry   | Partnerships with and without net profit |           |                             |                                |  |                                    |                               |  |                        |                              |
|--|--|-----------|-----------------------------|--------------------------------|--|------------------------------------|-------------------------------|--|------------------------|------------------------------|
|  | Number of—                               |           | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Inventory, end-of-year |                              |
|  | Partnerships                             | Partners  | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |                                    |                               |  | Number of partnerships | Amount<br>(Thousand dollars) |
|  | (1)                                      | (2)       | (3)                         | (4)                            | (5)  | (6)                                | (7)                           | (8)  | (9)                    | (10)                         |
| All industries.....  | 917,500                                  | 3,075,174 | 82,866,910                  | 80,531,944                     | 42,894,179   | 3,326,710                          | 11,155,085                    | 11,405,163                                   | 237,163                | 4,707,067                    |
| Agriculture, forestry, and fisheries.....                                | 120,759                                  | 298,184   | 5,525,537                   | 5,344,029                      | 3,163,756  | 420,308                            | 540,201                       | 654,300                                      | 10,443                 | 319,420                      |
| Farms.....   | 109,849                                  | 271,080   | 4,671,837                   | 4,506,706                      | 2,625,540  | 386,204                            | 439,611                       | 542,793                                      | 8,562                  | 287,357                      |
| Field crop farms.....  | 40,773                                   | 103,523   | 1,620,629                   | 1,550,413                      | 755,026  | 158,552                            | 172,236                       | 254,590                                      | 2,100                  | 36,806                       |
| Fruit, tree nut, and vegetable farms.....                                | 9,320                                    | 27,454    | 481,594                     | 462,241                        | 247,653  | 39,042                             | 109,680                       | 51,936                                       | 120                    | 13,150                       |
| Livestock farms.....   | 53,252                                   | 123,913   | 2,351,326                   | 2,282,419                      | 1,499,326  | 175,125                            | 123,908                       | 211,959                                      | 5,713                  | 224,871                      |
| Animal specialty farms.....  | 1,418                                    | 3,609     | 38,059                      | 36,967                         | 21,783   | 3,632                              | 4,376                         | 1,758  | (*)                    | (*)                          |
| Other farms.....   | 5,086                                    | 12,581    | 180,229                     | 174,666                        | 101,744  | 9,853                              | 29,411                        | 25,066                                       | 521                    | 7,216                        |
| Agricultural services and hunting and trapping.....                      | 8,343                                    | 21,088    | 775,373                     | 762,327                        | 497,994  | 29,706                             | 84,088                        | 101,829                                      | 1,694                  | 30,870                       |
| Miscellaneous agricultural services.....                                 | 2,522                                    | 7,839     | 332,467                     | 325,175                        | 250,096  | 15,039                             | 36,440                        | 20,227                                       | 578                    | 10,782                       |
| Offices of veterinarians and animal hospitals.....                       | 1,950                                    | 4,217     | 158,535                     | 158,121                        | 38,844   | 3,035                              | 21,528                        | 63,433                                       | 361                    | 1,879                        |
| Other animal husbandry services.....                                     | 1,509                                    | 3,868     | 190,348                     | 185,628                        | 159,031  | 7,551                              | 7,631                         | 12,408                                       | 331                    | 16,255                       |
| Horticultural services.....  | 2,337                                    | 5,089     | 94,021                      | 93,402                         | 50,021   | 4,074                              | 18,489                        | 20,585                                       | 399                    | 1,945                        |
| Hunting and trapping, and game propagation.....                          | (*)                                      | (*)       | (*)                         | (*)                            | (*)  | (*)                                | -                             | (*)  | (*)                    | (*)                          |
| Forestry.....  | 897                                      | 2,074     | 21,453                      | 21,001                         | 13,101   | 1,115                              | 3,149                         | 1,012  | (*)                    | (*)                          |
| Fisheries.....   | 1,670                                    | 3,942     | 56,874                      | 53,995                         | 27,121   | 3,283                              | 13,353                        | 8,666  | 161                    | 1,098                        |
| Mining.....  | 13,227                                   | 102,345   | 1,035,817                   | 970,425                        | 416,913  | 80,589                             | 124,305                       | 72,806                                       | 352                    | 9,651                        |
| Metal mining.....  | 459                                      | 2,425     | 48,108                      | 44,906                         | 16,304   | 4,676                              | 4,639                         | 1,289  | (*)                    | (*)                          |
| Coal mining.....   | 965                                      | 2,341     | 178,438                     | 176,797                        | 97,848   | 10,980                             | 38,754                        | 16,167                                       | (*)                    | (*)                          |
| Crude petroleum and natural gas.....                                     | 10,795                                   | 95,161    | 687,206                     | 630,533                        | 243,903  | 56,251                             | 53,838                        | 47,699                                       | 167                    | 2,987                        |
| Quarrying and mining, not elsewhere classified.....                      | 1,008                                    | 2,418     | 122,065                     | 118,189                        | 58,858   | 8,682                              | 27,074                        | 10,229                                       | 148                    | 4,184                        |
| Contract construction.....   | 49,688                                   | 108,641   | 7,475,564                   | 7,365,160                      | 5,521,639  | 189,063                            | 1,282,541                     | 800,748                                      | 11,376                 | 290,177                      |
| General contractors.....   | 17,326                                   | 38,652    | 4,823,920                   | 4,736,689                      | 3,834,125  | 123,035                            | 641,057                       | 379,614                                      | 2,883                  | 205,252                      |
| Building construction.....   | 14,376                                   | 32,060    | 3,082,946                   | 3,025,919                      | 2,538,990  | 33,240                             | 418,633                       | 183,786                                      | 2,548                  | 191,474                      |
| Heavy construction, except buildings.....                                | 1,466                                    | 3,316     | 634,315                     | 619,025                        | 475,708  | 23,126                             | 126,484                       | 44,276                                       | 184                    | 11,774                       |
| General contractors not allocable.....                                   | 1,484                                    | 3,276     | 1,106,659                   | 1,091,745                      | 819,427  | 66,669                             | 95,940                        | 151,552                                      | 151                    | 2,004                        |
| Special trade contractors.....   | 32,304                                   | 69,873    | 2,640,740                   | 2,617,713                      | 1,679,092  | 65,337                             | 641,269                       | 419,512                                      | 8,488                  | 84,921                       |
| Plumbing, heating, and air conditioning.....                             | 4,609                                    | 9,626     | 505,563                     | 501,822                        | 352,910  | 7,597                              | 104,019                       | 66,695                                       | 2,807                  | 31,890                       |
| Painting, paperhanging, and decorating.....                              | 4,627                                    | 9,722     | 226,031                     | 224,480                        | 127,098  | 3,019                              | 74,497                        | 50,694                                       | 944                    | 2,464                        |
| Electrical work.....   | 3,021                                    | 6,399     | 354,803                     | 351,452                        | 250,267  | 3,983                              | 93,913                        | 51,944                                       | 1,538                  | 15,413                       |
| Masonry, stonework, and plastering.....                                  | 4,799                                    | 10,553    | 361,109                     | 357,855                        | 235,512  | 6,441                              | 109,873                       | 60,154                                       | 393                    | 6,810                        |
| Carpentering and flooring.....   | 3,835                                    | 8,444     | 227,098                     | 225,472                        | 137,229  | 2,623                              | 40,930                        | 49,003                                       | 700                    | 7,378                        |
| Roofing and sheet metal work.....  | 2,240                                    | 4,921     | 178,999                     | 178,078                        | 119,785  | 3,137                              | 44,680                        | 25,097                                       | 756                    | 7,956                        |
| Concrete work.....   | 1,763                                    | 3,731     | 170,516                     | 169,838                        | 108,820  | 4,116                              | 40,176                        | 22,426                                       | (*)                    | (*)                          |
| Water well drilling.....   | 884                                      | 1,898     | 49,228                      | 48,492                         | 25,261   | 3,393                              | 6,825                         | 9,656  | 242                    | 2,022                        |
| Miscellaneous special trade contractors.....                             | 6,526                                    | 14,579    | 567,393                     | 560,224                        | 322,210  | 31,528                             | 126,356                       | 83,843                                       | 1,011                  | 10,318                       |
| Contractors not allocable.....   | (*)                                      | (*)       | (*)                         | (*)                            | (*)  | (*)                                | (*)                           | (*)  | (*)                    | (*)                          |
| Manufacturing.....   | 32,665                                   | 78,817    | 5,582,083                   | 5,530,670                      | 3,825,781  | 168,801                            | 1,127,971                     | 544,305                                      | 17,583                 | 425,450                      |
| Food and kindred products.....   | 2,570                                    | 6,861     | 1,055,245                   | 1,045,579                      | 823,218  | 19,754                             | 128,536                       | 56,414                                       | 1,372                  | 65,379                       |
| Textile mill products.....   | 642                                      | 1,539     | 232,292                     | 231,230                        | 188,955  | 9,477                              | 41,250                        | 7,541  | 422                    | 17,396                       |
| Apparel and other textile products.....                                  | 2,223                                    | 5,278     | 656,511                     | 653,683                        | 495,860  | 4,923                              | 211,861                       | 55,281                                       | 1,422                  | 68,849                       |
| Lumber and wood products, except furniture.....                          | 5,513                                    | 12,544    | 803,657                     | 794,812                        | 526,906  | 36,128                             | 142,293                       | 76,027                                       | 1,708                  | 56,500                       |
| Furniture and fixtures.....  | 1,271                                    | 2,812     | 159,657                     | 158,415                        | 110,766  | 2,344                              | 32,437                        | 13,001                                       | 1,003                  | 17,250                       |
| Printing, publishing, and allied industries.....                         | 5,493                                    | 12,824    | 484,819                     | 479,121                        | 272,001  | 12,182                             | 31,529                        | 79,319                                       | 2,327                  | 17,105                       |
| Chemicals and allied products.....                                       | 540                                      | 1,465     | 291,221                     | 288,801                        | 194,107  | 31,779                             | 20,616                        | 12,746                                       | 444                    | 14,940                       |
| Leather and leather products.....  | 296                                      | 716       | 61,042                      | 60,731                         | 45,064   | 4,762                              | 15,178                        | 6,775  | 243                    | 5,251                        |
| Stone, clay, and glass products.....                                     | 1,695                                    | 4,075     | 216,317                     | 213,280                        | 126,370  | 10,584                             | 36,125                        | 24,138                                       | 966                    | 11,378                       |
| Primary metal industries.....  | 686                                      | 1,726     | 134,674                     | 133,667                        | 95,657   | 3,811                              | 26,532                        | 13,978                                       | 402                    | 10,040                       |
| Fabricated metal products.....   | 2,143                                    | 5,281     | 364,509                     | 362,136                        | 236,578  | 7,869                              | 91,294                        | 46,663                                       | 1,335                  | 31,563                       |
| Machinery, except electric.....  | 3,929                                    | 9,394     | 472,383                     | 468,363                        | 280,479  | 13,936                             | 126,353                       | 75,217                                       | 1,996                  | 34,391                       |
| Electrical machinery, equipment, and supplies.....                       | 689                                      | 1,561     | 93,799                      | 90,367                         | 61,237   | 6,204                              | 19,247                        | 6,716  | 336                    | 9,619                        |
| Transportation equipment.....  | 744                                      | 1,763     | 87,215                      | 86,253                         | 61,454   | 2,025                              | 17,778                        | 7,077  | 497                    | 12,373                       |
| Manufacturing, not elsewhere classified.....                             | 4,169                                    | 10,849    | 464,535                     | 460,027                        | 303,772  | 7,305                              | 86,173                        | 63,226                                       | 2,719                  | 52,832                       |
| Manufacturing not allocable.....   | (*)                                      | (*)       | (*)                         | (*)                            | (*)  | (*)                                | (*)                           | (*)  | (*)                    | (*)                          |
| Transportation, communication, electric, gas, and sanitary services..... | 15,206                                   | 40,298    | 1,254,433                   | 1,230,227                      | 680,192  | 78,083                             | 251,091                       | 152,218                                      | 1,053                  | 15,568                       |
| Local transportation.....  | 908                                      | 1,909     | 47,925                      | 46,735                         | 21,433   | 5,087                              | 13,346                        | 7,135  | (*)                    | (*)                          |
| Taxicabs.....  | 261                                      | 554       | 11,289                      | 10,915                         | 6,372  | 656                                | 3,581                         | 499  | (*)                    | (*)                          |
| Other.....   | 647                                      | 1,355     | 36,636                      | 35,820                         | 15,061   | 4,431                              | 9,765                         | 6,636  | (*)                    | (*)                          |
| Trucking and warehousing.....  | 9,546                                    | 21,668    | 795,643                     | 780,365                        | 411,873  | 52,691                             | 159,774                       | 90,840                                       | 599                    | 10,290                       |
| Trucking, local and long distance.....                                   | 8,430                                    | 18,829    | 628,236                     | 615,642                        | 297,632  | 46,921                             | 134,422                       | 75,965                                       | 326                    | 4,862                        |
| Public warehousing and motor freight terminals.....                      | 1,116                                    | 2,839     | 167,407                     | 164,723                        | 114,241  | 5,770                              | 25,352                        | 14,875                                       | 273                    | 5,428                        |
| Water transportation.....  | 925                                      | 2,435     | 57,402                      | 54,592                         | 25,894   | 3,913                              | 13,429                        | 12,000                                       | (*)                    | (*)                          |
| Air transportation.....  | 239                                      | 494       | 31,578                      | 31,553                         | 25,162   | 300                                | 16,963                        | 4,004  | (*)                    | (*)                          |
| Pipeline transportation.....   | (*)                                      | (*)       | (*)                         | (*)                            | (*)  | (*)                                | (*)                           | (*)  | (*)                    | (*)                          |
| Transportation services.....   | 965                                      | 2,349     | 151,134                     | 149,265                        | 116,987  | 3,812                              | 10,984                        | 10,108                                       | (*)                    | (*)                          |
| Arrangement of transportation, except travel agencies.....               | 151                                      | 369       | 26,733                      | 26,308                         | 16,813   | 198                                | 2,780                         | 3,173  | (*)                    | (*)                          |
| Travel agencies.....   | 431                                      | 941       | 69,235                      | 68,855                         | 59,031   | 280                                | 2,659                         | 3,275  | (*)                    | (*)                          |
| Other transportation services.....                                       | 383                                      | 1,039     | 55,166                      | 54,102                         | 41,143   | 3,334                              | 5,545                         | 3,660  | (*)                    | (*)                          |
| Communication.....   | 581                                      | 1,305     | 46,534                      | 46,190                         | 21,792   | 2,557                              | 14,669                        | 3,682  | (*)                    | (*)                          |
| Electric, gas, and sanitary services.....                                | 1,979                                    | 9,898     | 99,347                      | 96,828                         | 40,135   | 8,664                              | 20,672                        | 20,385                                       | (*)                    | (*)                          |
| Wholesale and retail trade.....  | 209,324                                  | 472,390   | 34,800,486                  | 34,432,268                     | 25,991,384   | 350,985                            | 2,644,876                     | 2,279,827                                    | 164,927                | 3,439,819                    |
| Wholesale trade.....   | 32,162                                   | 78,136    | 11,082,974                  | 10,976,571                     | 9,003,985  | 82,410                             | 616,608                       | 556,434                                      | 19,797                 | 815,820                      |
| Motor vehicles and automotive equipment.....                             | 1,971                                    | 4,608     | 401,354                     | 398,046                        | 280,747  | 3,012                              | 40,219                        | 33,713                                       | 1,544                  | 68,104                       |
| Drugs, chemicals, and allied products.....                               | 1,074                                    | 2,774     | 174,246                     | 171,570                        | 124,749  | 1,379                              | 12,937                        | 14,636                                       | 732                    | 18,331                       |
| Piece goods, notions, and apparel.....                                   | 1,787                                    | 4,069     | 513,750                     | 510,822                        | 392,514  | 1,900                              | 38,541                        | 40,575                                       | 1,297                  | 56,323                       |
| Groceries and related products.....                                      | 4,780                                    | 11,766    | 3,100,733                   | 3,083,811                      | 2,649,655  | 18,728                             | 164,355                       | 101,622                                      | 2,802                  | 112,809                      |
| Farm products—raw materials.....   | 2,373                                    | 6,123     | 1,844,912                   | 1,824,191                      | 1,689,639  | 9,541                              | 34,206                        | 38,931                                       | 1,109                  | 106,534                      |
| Electrical goods.....  | 760                                      | 1,748     | 251,660                     | 250,268                        | 194,955  | 1,322                              | 18,194                        | 15,962                                       | 557                    | 32,493                       |
| Hardware, and plumbing and heating equipment and supplies.....           | 1,052                                    | 2,436     | 288,038                     | 285,002                        | 210,663  | 1,933                              | 23,687                        | 25,648                                       | 831                    | 42,501                       |
| Machinery, equipment, and supplies.....                                  | 4,151                                    | 9,869     | 715,043                     | 699,355                        | 514,297  | 8,049                              | 48,861                        | 64,544                                       | 2,687                  | 94,439                       |
| Alcoholic beverages.....   | 745                                      | 1,802     | 482,748                     | 480,428                        | 402,161  | 2,849                              | 25,188                        | 19,347                                       | 702                    | 38,506                       |
| Lumber and construction materials.....                                   | 831                                      | 2,036     | 446,379                     | 440,294                        | 365,970  | 4,800                              | 28,973                        | 19,328                                       | 370                    | 26,754                       |
| Wholesale trade, not elsewhere classified.....                           | 12,556                                   | 30,658    | 2,855,804                   | 2,824,546                      | 2,172,808  | 28,845                             | 181,371                       | 181,028                                      | 7,109                  | 217,957                      |
| Wholesale trade not allocable.....                                       | (*)                                      | (*)       | (*)                         | (*)                            | (*)  | (*)                                | (*)                           | (*)  | (*)                    | (*)                          |

Footnotes at end of table.



## Business Returns/1968 • Partnerships

Table 3.1—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

| Industry   | Partnerships with net profit |           |                             |                                |  |                                    |                               |                                  |                        |                              |
|--|------------------------------|-----------|-----------------------------|--------------------------------|--|------------------------------------|-------------------------------|----------------------------------|------------------------|------------------------------|
|  | Number of—                   |           | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(Thousand dollars) | Inventory, end-of-year |                              |
|  | Partnerships                 | Partners  | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |                                    |                               |                                  | Number of partnerships | Amount<br>(Thousand dollars) |
|  | (11)                         | (12)      | (13)                        | (14)                           | (15)   | (16)                               | (17)                          | (18)                             | (19)                   | (20)                         |
| All industries.....  | 659,913                      | 2,084,195 | 73,149,165                  | 71,176,345                     | 37,866,875   | 2,019,725                          | 9,871,201                     | 13,571,422                       | 194,813                | 4,045,052                    |
| Agriculture, forestry, and fisheries.....                                | 86,457                       | 212,567   | 4,566,409                   | 4,423,441                      | 2,460,305  | 294,991                            | 402,485                       | 940,561                          | 8,122                  | 259,973                      |
| Farms.....   | 79,060                       | 194,222   | 3,855,400                   | 3,726,028                      | 2,033,137  | 275,211                            | 318,615                       | 806,912                          | 6,708                  | 234,736                      |
| Field crop farms.....  | 32,022                       | 82,479    | 1,368,805                   | 1,314,645                      | 593,368  | 121,726                            | 127,696                       | 332,165                          | 1,557                  | 26,686                       |
| Fruit, tree nut, and vegetable farms.....                                | 5,518                        | 14,473    | 399,246                     | 382,312                        | 191,951  | 24,897                             | 87,753                        | 92,761                           | (*)                    | (*)                          |
| Livestock farms.....   | 37,661                       | 87,781    | 1,907,533                   | 1,854,720                      | 1,152,482  | 119,649                            | 75,550                        | 346,388                          | 4,562                  | 185,433                      |
| Animal specialty farms.....  | 518                          | 1,346     | 27,078                      | 26,696                         | 14,060   | 2,073                              | 3,037                         | 3,911                            | (*)                    | (*)                          |
| Other farms.....   | 3,341                        | 8,143     | 152,738                     | 147,655                        | 81,276   | 6,866                              | 24,579                        | 31,687                           | 388                    | 4,570                        |
| Agricultural services and hunting and trapping.....                      | 6,083                        | 15,217    | 647,336                     | 636,907                        | 396,949  | 16,630                             | 71,244                        | 120,999                          | 1,304                  | 24,166                       |
| Miscellaneous agricultural services.....                                 | 1,638                        | 5,402     | 252,649                     | 247,404                        | 186,126  | 8,116                              | 28,102                        | 27,075                           | 379                    | 6,842                        |
| Offices of veterinarians and animal hospitals.....                       | 1,744                        | 3,779     | 150,883                     | 150,512                        | 36,452   | 2,837                              | 21,028                        | 63,720                           | 334                    | 1,773                        |
| Other animal husbandry services.....                                     | 673                          | 1,619     | 160,652                     | 156,375                        | 133,798  | 1,843                              | 5,289                         | 8,597                            | 245                    | 13,978                       |
| Horticultural services.....  | 2,028                        | 4,417     | 83,152                      | 82,616                         | 40,573   | 3,834                              | 16,825                        | 21,607                           | 346                    | 1,573                        |
| Hunting and trapping, and game propagation.....                          | -                            | -         | -                           | -                              | -  | -                                  | -                             | -                                | -                      | -                            |
| Forestry.....  | 388                          | 853       | 17,517                      | 17,096                         | 10,020   | 771                                | 2,141                         | 2,646                            | (*)                    | (*)                          |
| Fisheries.....   | 926                          | 2,275     | 46,156                      | 43,410                         | 20,199   | 4,379                              | 10,485                        | 10,004                           | (*)                    | (*)                          |
| Mining.....  | 7,212                        | 61,458    | 831,494                     | 783,873                        | 294,240  | 56,426                             | 98,973                        | 193,096                          | 254                    | 8,512                        |
| Metal mining.....  | (*)                          | (*)       | (*)                         | (*)                            | (*)  | (*)                                | (*)                           | (*)                              | (*)                    | (*)                          |
| Coal mining.....   | 749                          | 1,818     | 161,294                     | 159,789                        | 86,747   | 9,600                              | 32,681                        | 17,182                           | (*)                    | (*)                          |
| Crude petroleum and natural gas.....                                     | 5,816                        | 57,499    | 118,408                     | 117,000                        | 146,864  | 36,965                             | 39,902                        | 151,255                          | (*)                    | (*)                          |
| Quarrying and mining, not elsewhere classified.....                      | 571                          | 1,441     | 111,057                     | 107,288                        | 50,291   | 8,113                              | 23,804                        | 17,684                           | (*)                    | (*)                          |
| Contract construction.....   | 42,033                       | 91,954    | 6,553,907                   | 6,469,468                      | 4,728,037  | 165,999                            | 1,084,610                     | 899,101                          | 10,081                 | 178,892                      |
| General contractors.....   | 14,076                       | 31,364    | 4,164,963                   | 4,101,061                      | 3,246,709  | 109,641                            | 517,729                       | 450,519                          | 2,555                  | 106,871                      |
| Building construction.....   | 11,818                       | 26,318    | 2,662,238                   | 2,623,388                      | 2,154,121  | 27,598                             | 347,160                       | 241,425                          | 2,276                  | 93,596                       |
| Heavy construction, except buildings.....                                | 1,123                        | 2,556     | 484,897                     | 473,851                        | 353,963  | 18,686                             | 86,867                        | 49,960                           | (*)                    | (*)                          |
| General contractors not allocable.....                                   | 1,135                        | 2,490     | 1,017,828                   | 1,003,822                      | 738,625  | 63,357                             | 83,702                        | 158,934                          | 149                    | 1,949                        |
| Special trade contractors.....   | 27,899                       | 60,474    | 2,378,040                   | 2,357,649                      | 1,472,906  | 56,167                             | 566,666                       | 447,160                          | 7,521                  | 72,017                       |
| Plumbing, heating, and air conditioning.....                             | 4,026                        | 8,384     | 454,023                     | 451,088                        | 308,942  | 6,392                              | 90,977                        | 70,159                           | 2,463                  | 29,707                       |
| Painting, paperhanging, and decorating.....                              | 4,081                        | 9,620     | 208,420                     | 206,875                        | 115,245  | 2,695                              | 67,580                        | 51,343                           | 788                    | 2,366                        |
| Electrical work.....   | 2,551                        | 5,428     | 319,891                     | 316,597                        | 219,926  | 3,645                              | 81,145                        | 54,756                           | 1,393                  | 10,859                       |
| Masonry, stonework, and plastering.....                                  | 4,323                        | 9,564     | 336,108                     | 333,129                        | 216,013  | 5,968                              | 99,249                        | 65,288                           | 397                    | 3,006                        |
| Carpentering and flooring.....   | 3,390                        | 7,524     | 214,114                     | 212,499                        | 149,491  | 2,297                              | 39,252                        | 50,097                           | 618                    | 6,549                        |
| Roofing and sheet metal work.....  | 1,976                        | 4,318     | 165,640                     | 165,640                        | 108,286  | 2,757                              | 39,408                        | 28,587                           | 654                    | 7,759                        |
| Concrete work.....   | 1,394                        | 2,960     | 144,918                     | 144,309                        | 92,468   | 3,448                              | 32,753                        | 23,895                           | (*)                    | (*)                          |
| Water well drilling.....   | 726                          | 1,552     | 44,709                      | 44,032                         | 21,987   | 2,849                              | 6,150                         | 10,022                           | 211                    | 1,669                        |
| Miscellaneous special trade contractors.....                             | 5,432                        | 12,124    | 489,509                     | 483,480                        | 260,558  | 26,116                             | 110,152                       | 92,407                           | 946                    | 9,536                        |
| Contractors not allocable.....   | (*)                          | (*)       | (*)                         | (*)                            | (*)  | (*)                                | (*)                           | (*)                              | (*)                    | (*)                          |
| Manufacturing.....   | 25,643                       | 61,131    | 4,980,781                   | 4,937,144                      | 3,388,300  | 115,567                            | 1,016,758                     | 608,336                          | 14,201                 | 374,323                      |
| Food and kindred products.....   | 2,164                        | 5,573     | 970,590                     | 961,375                        | 754,183  | 17,355                             | 117,153                       | 60,248                           | 1,507                  | 59,012                       |
| Textile mill products.....   | 561                          | 1,366     | 208,457                     | 207,632                        | 166,771  | 2,229                              | 34,446                        | 16,984                           | 393                    | 16,166                       |
| Apparel and other textile products.....                                  | 1,963                        | 4,642     | 624,652                     | 622,302                        | 469,189  | 4,574                              | 197,809                       | 58,576                           | 1,219                  | 62,926                       |
| Lumber and wood products, except furniture.....                          | 4,444                        | 10,046    | 714,971                     | 708,824                        | 468,497  | 31,099                             | 122,906                       | 84,768                           | 1,426                  | 49,289                       |
| Furniture and fixtures.....  | 930                          | 2,031     | 137,505                     | 136,683                        | 95,055   | 1,788                              | 26,017                        | 14,643                           | 790                    | 14,209                       |
| Printing, publishing, and allied industries.....                         | 4,200                        | 9,906     | 445,612                     | 440,131                        | 246,222  | 10,748                             | 119,069                       | 87,504                           | 1,901                  | 15,388                       |
| Chemicals and allied products.....                                       | 404                          | 1,101     | 124,606                     | 123,849                        | 81,289   | 2,548                              | 15,833                        | 16,991                           | 313                    | 11,914                       |
| Leather and leather products.....  | 244                          | 611       | 60,157                      | 59,848                         | 44,430   | 458                                | 14,918                        | 6,788                            | 191                    | 5,109                        |
| Stone, clay, and glass products.....                                     | 1,187                        | 2,942     | 197,608                     | 194,903                        | 112,411  | 9,105                              | 32,100                        | 26,761                           | 673                    | 9,623                        |
| Primary metal industries.....  | 581                          | 1,484     | 125,217                     | 125,211                        | 89,981   | 2,257                              | 24,149                        | 15,918                           | 373                    | 9,692                        |
| Fabricated metal products.....   | 1,687                        | 4,254     | 333,681                     | 331,448                        | 214,851  | 6,965                              | 83,481                        | 49,322                           | 1,165                  | 29,845                       |
| Machinery, except electric.....  | 3,114                        | 7,181     | 423,193                     | 439,356                        | 257,569  | 12,844                             | 119,607                       | 83,889                           | 1,648                  | 27,559                       |
| Electrical machinery, equipment, and supplies.....                       | 507                          | 1,157     | 86,066                      | 82,652                         | 54,794   | 5,844                              | 15,546                        | 9,778                            | 254                    | 7,926                        |
| Transportation equipment.....  | 447                          | 1,036     | 68,833                      | 68,212                         | 46,322   | 1,712                              | 13,861                        | 8,277                            | 287                    | 8,664                        |
| Manufacturing, not elsewhere classified.....                             | 3,200                        | 7,776     | 434,475                     | 430,061                        | 283,510  | 6,034                              | 79,119                        | 67,624                           | 2,056                  | 46,428                       |
| Manufacturing not allocable.....   | (*)                          | (*)       | (*)                         | (*)                            | (*)  | (*)                                | (*)                           | (*)                              | (*)                    | (*)                          |
| Transportation, communication, electric, gas, and sanitary services..... | 11,448                       | 30,385    | 1,043,944                   | 1,024,346                      | 553,829  | 56,357                             | 210,047                       | 172,144                          | 810                    | 8,751                        |
| Local transportation.....  | 698                          | 1,436     | 39,551                      | 38,872                         | 17,361   | 4,276                              | 10,789                        | 7,604                            | (*)                    | (*)                          |
| Taxicabs.....  | (*)                          | (*)       | (*)                         | (*)                            | (*)  | (*)                                | (*)                           | (*)                              | (*)                    | (*)                          |
| Other.....   | 563                          | 1,159     | 31,510                      | 31,205                         | 13,444   | 3,857                              | 8,047                         | 6,926                            | (*)                    | (*)                          |
| Trucking and warehousing.....  | 7,487                        | 17,097    | 669,377                     | 657,338                        | 342,696  | 39,883                             | 132,374                       | 98,982                           | 523                    | 6,695                        |
| Trucking, local and long distance.....                                   | 6,608                        | 14,987    | 528,152                     | 518,261                        | 247,784  | 35,636                             | 111,991                       | 82,856                           | 272                    | 2,116                        |
| Public warehousing and motor freight terminals.....                      | 879                          | 2,110     | 141,225                     | 139,077                        | 94,912   | 4,247                              | 20,383                        | 16,126                           | 251                    | 4,579                        |
| Water transportation.....  | 398                          | 1,267     | 47,060                      | 44,279                         | 19,898   | 2,530                              | 11,445                        | 14,776                           | (*)                    | (*)                          |
| Air transportation.....  | (*)                          | (*)       | (*)                         | (*)                            | (*)  | (*)                                | (*)                           | (*)                              | (*)                    | (*)                          |
| Pipeline transportation.....   | (*)                          | (*)       | (*)                         | (*)                            | (*)  | (*)                                | (*)                           | (*)                              | (*)                    | (*)                          |
| Transportation services.....   | 801                          | 1,916     | 129,964                     | 128,547                        | 99,395   | 1,090                              | 10,039                        | 12,342                           | (*)                    | (*)                          |
| Arrangement of transportation, except travel agencies.....               | 145                          | 351       | 23,336                      | 23,325                         | 14,271   | 52                                 | 2,371                         | 3,191                            | (*)                    | (*)                          |
| Travel agencies.....   | 328                          | 718       | 58,629                      | 58,255                         | 48,909   | 249                                | 2,447                         | 3,594                            | (*)                    | (*)                          |
| Other transportation services.....                                       | 328                          | 847       | 47,999                      | 46,967                         | 36,115   | 789                                | 5,221                         | 5,555                            | (*)                    | (*)                          |
| Communication.....   | 422                          | 948       | 35,172                      | 34,882                         | 16,858   | 1,278                              | 10,428                        | 7,309                            | (*)                    | (*)                          |
| Electric, gas, and sanitary services.....                                | 1,521                        | 7,406     | 84,635                      | 82,667                         | 32,362   | 6,245                              | 17,101                        | 22,448                           | (*)                    | (*)                          |
| Wholesale and retail trade.....  | 166,648                      | 375,561   | 31,805,535                  | 31,476,054                     | 23,682,140   | 298,973                            | 2,350,715                     | 2,444,455                        | 136,377                | 3,042,193                    |
| Wholesale trade.....   | 25,121                       | 61,122    | 10,245,094                  | 10,149,522                     | 8,299,827  | 72,970                             | 598,010                       | 594,025                          | 16,047                 | 728,607                      |
| Motor vehicles and automotive equipment.....                             | 1,610                        | 3,774     | 369,743                     | 366,755                        | 258,883  | 2,641                              | 35,354                        | 35,306                           | 1,234                  | 56,386                       |
| Drugs, chemicals, and allied products.....                               | 665                          | 1,855     | 170,331                     | 167,861                        | 122,562  | 1,206                              | 12,676                        | 15,307                           | 426                    | 17,662                       |
| Pieces goods, notions, and apparel.....                                  | 1,462                        | 3,548     | 477,327                     | 474,474                        | 304,402  | 1,810                              | 32,158                        | 41,831                           | 1,082                  | 51,356                       |
| Groceries and related products.....                                      | 4,200                        | 10,397    | 2,828,629                   | 2,814,105                      | 2,415,128  | 16,721                             | 145,437                       | 110,812                          | 2,477                  | 98,460                       |
| Farm products—raw materials.....   | 1,672                        | 4,456     | 1,638,980                   | 1,619,568                      | 1,492,695  | 8,146                              | 31,357                        | 42,951                           | 859                    | 98,988                       |
| Electrical goods.....  | 526                          | 1,249     | 243,254                     | 241,876                        | 188,250  | 1,265                              | 17,745                        | 16,721                           | 399                    | 30,396                       |
| Hardware, and plumbing and heating equipment and supplies.....           | 815                          | 1,899     | 270,326                     | 267,410                        | 196,693  | 1,800                              | 22,415                        | 26,317                           | 669                    | 37,072                       |
| Machinery, equipment, and supplies.....                                  | 3,272                        | 7,893     | 676,550                     | 663,196                        | 488,070  | 6,584                              | 44,968                        | 69,151                           | 2,331                  | 88,856                       |
| Alcoholic beverages.....   | 690                          | 1,670     | 455,441                     | 453,213                        | 379,181  | 4,708                              | 23,555                        | 19,758                           | 654                    | 35,419                       |
| Lumber and construction materials.....                                   | 627                          | 1,553     | 411,260                     | 406,530                        | 337,098  | 4,070                              | 24,567                        | 21,935                           | 315                    | 24,048                       |
| Wholesale trade, not elsewhere classified.....                           | 9,500                        | 22,785    | 2,695,346                   | 2,666,296                      | 2,051,038  | 25,967                             | 167,902                       | 192,836                          | 5,544                  | 188,895                      |
| Wholesale trade not allocable.....                                       | (*)                          | (*)       | (*)                         | (*)                            | (*)  | (*)                                | (*)                           | (*)                              | (*)                    | (*)                          |

Footnotes at end of table.

Table 3.1—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

| Industry  | Partnerships with and without net profit |           |                             |                                |  |                                    |                               |   |                        |                              |
|---|--|-----------|-----------------------------|--------------------------------|--|------------------------------------|-------------------------------|---|------------------------|------------------------------|
|   | Number of—                               |           | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) | Inventory, end-of-year |                              |
|   | Partnerships                             | Partners  | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |                                    |                               |   | Number of partnerships | Amount<br>(Thousand dollars) |
|   | (1)                                      | (2)       | (3)                         | (4)                            | (5)  | (6)                                | (7)                           | (8)   | (9)                    | (10)                         |
| Wholesale and retail trade—Continued  |  |           |                             |                                |  |                                    |                               |   |                        |                              |
| Retail trade.....   | 174,763                                  | 388,744   | 23,198,280                  | 22,939,557                     | 16,603,568   | 262,773                            | 1,985,308                     | 1,688,050                                       | 143,163                | 2,566,913                    |
| Building materials, hardware, and farm equipment.....   | 11,237                                   | 26,993    | 2,006,198                   | 1,976,846                      | 1,484,602  | 22,527                             | 162,137                       | 138,252   | 10,163                 | 472,358                      |
| Building materials dealers.....   | 4,651                                    | 11,501    | 824,961                     | 814,837                        | 578,078  | 12,235                             | 80,717                        | 63,502  | 3,943                  | 130,502                      |
| Hardware stores.....  | 4,186                                    | 9,866     | 495,811                     | 489,482                        | 345,249  | 4,536                              | 40,430                        | 46,728  | 3,997                  | 135,911                      |
| Farm equipment dealers.....   | 2,400                                    | 5,626     | 685,426                     | 672,527                        | 561,275  | 5,756                              | 40,990                        | 28,022  | 2,223                  | 205,945                      |
| General merchandise stores.....   | 9,923                                    | 23,695    | 1,259,596                   | 1,242,322                      | 887,583  | 21,659                             | 101,184                       | 93,678  | 8,103                  | 209,970                      |
| Mail order houses.....  | 669                                      | 1,499     | 63,155                      | 63,051                         | 41,919   | 305                                | 3,767                         | 8,012   | 439                    | 5,293                        |
| Automatic merchandising machine operators.....  | 1,403                                    | 3,794     | 127,934                     | 126,342                        | 75,535   | 9,434                              | 8,933                         | 11,347  | 852                    | 7,725                        |
| Direct selling establishments.....  | 378                                      | 791       | 45,398                      | 43,750                         | 23,173   | 1,503                              | 3,466                         | 4,294   | 209                    | 410                          |
| Variety and other general merchandise stores.....   | 7,473                                    | 17,611    | 1,023,109                   | 1,009,179                      | 746,956  | 10,437                             | 85,018                        | 70,025  | 6,603                  | 196,542                      |
| Food stores.....  | 26,726                                   | 58,551    | 4,926,770                   | 4,895,215                      | 3,921,776  | 43,617                             | 306,303                       | 254,249   | 22,137                 | 241,742                      |
| Grocery stores.....   | 20,568                                   | 44,972    | 4,276,552                   | 4,247,330                      | 3,468,875  | 35,053                             | 244,735                       | 197,366   | 18,091                 | 228,772                      |
| Meat and fish markets.....  | 2,400                                    | 5,403     | 320,837                     | 319,872                        | 248,598  | 2,488                              | 17,734                        | 24,216  | 1,495                  | 5,105                        |
| Fruit stores and vegetable markets.....   | 339                                      | 755       | 45,888                      | 45,832                         | 34,804   | 400                                | 2,744                         | 3,557   | 213                    | 1,059                        |
| Candy, nut, and confectionery stores.....   | 920                                      | 1,878     | 64,027                      | 63,739                         | 47,135   | 700                                | 3,595                         | 6,575   | 692                    | 2,800                        |
| Retail bakeries.....  | 1,214                                    | 2,735     | 111,488                     | 110,925                        | 50,515   | 2,256                              | 25,960                        | 15,441  | 949                    | 2,301                        |
| Dairy products and other food stores.....   | 1,285                                    | 2,808     | 107,978                     | 107,517                        | 71,849   | 2,720                              | 11,535                        | 7,094   | 697                    | 1,705                        |
| Automotive dealers.....   | 34,880                                   | 75,488    | 5,977,256                   | 5,917,306                      | 4,740,776  | 39,948                             | 373,612                       | 306,116   | 28,934                 | 530,020                      |
| Motor vehicle dealers.....  | 7,348                                    | 16,320    | 2,809,911                   | 2,772,507                      | 2,366,532  | 13,248                             | 160,481                       | 86,753  | 5,657                  | 314,041                      |
| Tire, battery, and accessory dealers.....   | 3,345                                    | 8,463     | 406,627                     | 400,594                        | 267,435  | 5,573                              | 43,181                        | 35,377  | 2,999                  | 66,194                       |
| Gasoline service stations.....  | 21,762                                   | 45,463    | 2,484,401                   | 2,473,587                      | 1,889,424  | 18,372                             | 156,817                       | 169,972   | 18,307                 | 87,048                       |
| Other automotive dealers.....   | 2,425                                    | 5,242     | 274,717                     | 270,618                        | 217,385  | 2,755                              | 13,133                        | 13,954  | 1,971                  | 62,737                       |
| Apparel and accessory stores.....   | 11,166                                   | 24,817    | 1,286,709                   | 1,265,809                      | 816,637  | 11,330                             | 130,046                       | 137,826   | 10,030                 | 281,356                      |
| Women's ready-to-wear and accessory stores, and fur shops.....                                      | 4,816                                    | 10,159    | 454,589                     | 445,398                        | 285,892  | 4,198                              | 49,852                        | 45,525  | 4,398                  | 77,271                       |
| Other apparel and accessory stores.....   | 6,350                                    | 14,658    | 832,120                     | 820,411                        | 530,745  | 7,132                              | 80,194                        | 92,301  | 5,632                  | 204,085                      |
| Furniture, home furnishings, and equipment stores.....  | 11,315                                   | 25,532    | 1,487,650                   | 1,455,227                      | 959,495  | 16,911                             | 142,488                       | 144,565   | 9,755                  | 249,461                      |
| Furniture stores.....   | 3,833                                    | 8,794     | 687,344                     | 663,629                        | 433,069  | 8,082                              | 64,869                        | 66,860  | 3,507                  | 129,282                      |
| Home furnishings and equipment stores, except appliances.....                                       | 2,327                                    | 5,142     | 227,344                     | 224,749                        | 144,235  | 2,724                              | 27,626                        | 22,353  | 1,926                  | 29,827                       |
| Household appliances, radio, TV, and music stores.....  | 5,155                                    | 11,596    | 572,962                     | 566,849                        | 382,191  | 6,105                              | 49,993                        | 55,352  | 4,322                  | 90,352                       |
| Eating and drinking places.....   | 35,132                                   | 76,169    | 2,479,193                   | 2,451,612                      | 1,195,454  | 58,900                             | 462,639                       | 267,244   | 25,936                 | 55,917                       |
| Eating places.....  | 23,233                                   | 51,112    | 1,827,239                   | 1,807,946                      | 862,329  | 44,377                             | 378,911                       | 181,795   | 15,930                 | 32,236                       |
| Drinking places.....  | 11,899                                   | 25,057    | 651,954                     | 643,666                        | 333,125  | 14,523                             | 83,728                        | 85,449  | 10,006                 | 23,681                       |
| Drug and proprietary stores.....  | 5,175                                    | 11,974    | 918,588                     | 910,693                        | 602,167  | 8,340                              | 93,793                        | 96,376  | 4,959                  | 154,154                      |
| Liquor stores.....  | 5,237                                    | 12,334    | 783,963                     | 779,119                        | 609,856  | 7,616                              | 35,054                        | 58,737  | 4,774                  | 80,972                       |
| Antique and secondhand stores.....  | 2,396                                    | 5,422     | 99,051                      | 96,247                         | 59,027   | 1,860                              | 7,489                         | 12,643  | 1,937                  | 21,677                       |
| Sporting goods stores and bicycle shops.....  | 1,817                                    | 3,852     | 149,115                     | 145,701                        | 103,923  | 2,418                              | 9,685                         | 11,468  | 1,552                  | 36,947                       |
| Jewelry stores.....   | 2,060                                    | 4,400     | 183,713                     | 181,771                        | 102,825  | 1,616                              | 17,676                        | 27,897  | 1,854                  | 54,765                       |
| Fuel and ice dealers.....   | 1,243                                    | 2,660     | 162,449                     | 160,329                        | 106,325  | 4,438                              | 15,025                        | 15,757  | 591                    | 5,301                        |
| Florists.....   | 2,091                                    | 4,481     | 106,322                     | 105,313                        | 52,956   | 2,526                              | 14,830                        | 11,900  | 1,447                  | 5,365                        |
| Cigar stores and stands.....  | 429                                      | 880       | 23,498                      | 23,371                         | 15,854   | 293                                | 1,864                         | 2,067   | 322                    | 1,189                        |
| Newstands.....  | 249                                      | 581       | 25,478                      | 25,377                         | 17,912   | 141                                | 2,852                         | 2,808   | 129                    | 1,063                        |
| Retail trade, not elsewhere classified.....   | 13,397                                   | 30,438    | 1,306,388                   | 1,289,941                      | 915,092  | 18,507                             | 106,539                       | 104,974   | 10,402                 | 163,754                      |
| Retail trade not allocable.....   | 290                                      | 657       | 16,343                      | 16,328                         | 11,308   | 126                                | 2,092                         | 1,493   | (*)                    | (*)                          |
| Wholesale and retail trade not allocable.....   | 2,399                                    | 5,510     | 519,232                     | 516,140                        | 383,831  | 5,802                              | 42,960                        | 35,343  | 1,967                  | 57,086                       |
| Finance, insurance, and real estate.....  | 298,531                                  | 1,476,613 | 10,690,078                  | 9,397,480                      | 501,621  | 1,488,744                          | 1,315,686                     | 1,067,844                                       | 2,281                  | 79,243                       |
| Finance.....  | 65,765                                   | 634,167   | 3,439,154                   | 2,630,169                      | 119,701  | 33,896                             | 928,718                       | 662,390   | 314                    | 2,969                        |
| Banking.....  | 191                                      | 1,270     | 76,956                      | 48,526                         | 1,193  | 1,118                              | 26,130                        | 14,025  | -                      | -                            |
| Credit agencies other than banks.....   | 3,037                                    | 15,600    | 105,881                     | 61,555                         | 12,572   | 996                                | 11,890                        | 40,694  | (*)                    | (*)                          |
| Security and commodity brokers, dealers, exchanges, and services.....                               | 6,761                                    | 47,138    | 2,782,027                   | 2,311,042                      | 77,759   | 16,701                             | 871,159                       | 535,567   | -                      | -                            |
| Security underwriting syndicates.....   | 1,638                                    | 8,913     | 83,503                      | 81,988                         | 45,471   | 37                                 | 2,754                         | 18,480  | -                      | -                            |
| Security brokers, dealers, and flotation companies.....   | 4,490                                    | 34,113    | 2,631,660                   | 2,167,507                      | 32,288   | 16,259                             | 846,062                       | 506,710   | -                      | -                            |
| Commodity contracts brokers and dealers, security and commodity exchanges, and allied services..... | 633                                      | 4,112     | 66,864                      | 61,547                         | -  | 405                                | 22,343                        | 10,377  | -                      | -                            |
| Holding and investment companies.....   | 55,776                                   | 570,159   | 474,290                     | 209,046                        | 28,177   | 15,081                             | 19,539                        | 72,104  | 261                    | 1,580                        |
| Investment clubs.....   | 14,975                                   | 181,780   | 25,788                      | 16,754                         | 3,709  | 704                                | 2,644                         | 711   | (*)                    | (*)                          |
| Common trust funds.....   | 766                                      | 161,284   | 156,188                     | 120,817                        | 8,218  | 20                                 | 65                            | 136,442   | -                      | -                            |
| Other holding and investment companies.....   | 40,035                                   | 227,095   | 292,314                     | 71,475                         | 16,250   | 14,357                             | 16,830                        | 163,627   | 185                    | 1,264                        |
| Insurance agents, brokers, and service.....   | 11,301                                   | 29,824    | 771,069                     | 757,597                        | 136,506  | 9,027                              | 100,572                       | 228,255   | 116                    | 586                          |
| Real estate.....  | 221,465                                  | 812,622   | 6,479,855                   | 6,009,714                      | 245,414  | 1,445,821                          | 286,396                       | 177,199   | 1,851                  | 75,688                       |
| Operators, except developers, and lessors of buildings.....   | 182,471                                  | 664,126   | 5,322,248                   | 5,125,407                      | 53,649   | 1,389,133                          | 210,035                       | 136,529   | 539                    | 6,181                        |
| Lessor of real property other than buildings.....   | 17,402                                   | 65,378    | 171,670                     | 41,514                         | 8,133  | 21,777                             | 2,737                         | 33,582  | (*)                    | (*)                          |
| Agents, brokers, and managers.....  | 10,402                                   | 34,218    | 461,655                     | 414,730                        | 127,145  | 20,358                             | 37,746                        | 84,786  | 783                    | 35,031                       |
| Title abstract companies.....   | (*)                                      | (*)       | (*)                         | (*)                            | (*)  | (*)                                | (*)                           | (*)   | -                      | -                            |
| Subdividers and developers.....   | 8,786                                    | 40,127    | 346,415                     | 272,764                        | 40,884   | 9,080                              | 21,767                        | 46,167  | 472                    | 27,618                       |
| Operative builders.....   | 1,346                                    | 6,109     | 101,222                     | 84,295                         | 2,582  | 3,642                              | 3,374                         | 25,238  | (*)                    | (*)                          |
| Combinations of real estate, insurance, loans, and law offices.....                                 | 901                                      | 2,184     | 69,481                      | 63,878                         | 12,903   | 1,784                              | 9,340                         | 21,224  | (*)                    | (*)                          |
| Services.....   | 176,276                                  | 492,706   | 16,465,740                  | 16,226,295                     | 2,780,448  | 549,349                            | 3,863,386                     | 5,823,150                                       | 29,113                 | 127,165                      |
| Hotels, rooming houses, camps, and other lodging places.....  | 12,006                                   | 39,982    | 870,309                     | 843,348                        | 301,037  | 102,677                            | 180,622                       | 63,444  | 1,803                  | 6,508                        |
| Hotels.....   | 2,107                                    | 9,115     | 317,616                     | 307,186                        | 125,815  | 25,720                             | 84,464                        | 19,790  | 570                    | 2,042                        |
| Tourist courts and motels.....  | 6,154                                    | 20,331    | 461,994                     | 449,693                        | 141,089  | 64,649                             | 85,572                        | 36,801  | 567                    | 1,765                        |
| Trailer parks and camps.....  | 2,840                                    | 7,101     | 68,958                      | 65,260                         | 24,344   | 9,660                              | 6,290                         | 6,830   | 550                    | 2,418                        |
| Other lodging places.....   | 905                                      | 3,435     | 21,741                      | 21,209                         | 9,789  | 2,648                              | 4,296                         | 23  | (*)                    | (*)                          |
| Personal services.....  | 30,522                                   | 66,773    | 1,226,012                   | 1,209,436                      | 513,762  | 62,433                             | 319,843                       | 237,980   | 8,176                  | 22,662                       |
| Coin-operated laundries and dry cleaning.....   | 4,251                                    | 9,904     | 113,273                     | 108,790                        | 34,474   | 12,618                             | 22,934                        | 18,777  | 951                    | 315                          |
| Other laundries and dry cleaning plants.....  | 7,442                                    | 16,806    | 447,761                     | 441,624                        | 213,489  | 24,014                             | 153,817                       | 59,942  | 1,215                  | 4,215                        |
| Photographic studios.....   | 1,249                                    | 2,560     | 72,913                      | 72,428                         | 34,247   | 2,481                              | 13,065                        | 13,667  | 514                    | 3,279                        |
| Beauty shops.....   | 8,449                                    | 17,551    | 214,632                     | 213,311                        | 93,179   | 6,026                              | 73,608                        | 45,587  | 2,524                  | 1,992                        |
| Barber shops.....   | 4,956                                    | 10,423    | 94,885                      | 94,066                         | 29,027   | 2,094                              | 25,982                        | 36,161  | 355                    | 144                          |
| Shoe repair shops, shoe shine parlors, and hat cleaning shops.....                                  | 609                                      | 1,295     | 17,252                      | 17,219                         | 7,699  | 254                                | 2,769                         | 5,170   | 480                    | 2,044                        |
| Funeral service and crematories.....  | 2,821                                    | 6,429     | 240,635                     | 237,538                        | 92,774   | 13,181                             | 24,032                        | 52,378  | 1,984                  | 10,131                       |
| Garment pressing, alteration, and repair.....   | (*)                                      | (*)       | (*)                         | (*)                            | (*)  | (*)                                | (*)                           | (*)   | (*)                    | (*)                          |
| Other personal services.....  | 637                                      | 1,589     | 20,148                      | 19,948                         | 7,689  | 1,720                              | 3,015                         | 4,319   | (*)                    | (*)                          |

Footnotes at end of table.



## Business Returns/1968 • Partnerships

Table 3.1—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

| Industry  | Partnerships with net profit |          |                             |                                |                              |                    |                    |                    |                        |                              |
|---|------------------------------|----------|-----------------------------|--------------------------------|------------------------------|--------------------|--------------------|--------------------|------------------------|------------------------------|
|   | Number of—                   |          | Receipts                    |                                | Cost of sales and operations | Depreciation       | Payroll            | Net profit         | Inventory, end-of-year |                              |
|   | Partnerships                 | Partners | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) | (Thousand dollars)           | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | Number of partnerships | Amount<br>(Thousand dollars) |
|   | (11)                         | (12)     | (13)                        | (14)                           | (15)                         | (16)               | (17)               | (18)               | (19)                   | (20)                         |
| Wholesale and retail trade—Continued  |                              |          |                             |                                |                              |                    |                    |                    |                        |                              |
| Retail trade.....   | 139,552                      | 309,932  | 21,067,716                  | 20,836,803                     | 15,019,018                   | 220,541            | 1,752,088          | 1,813,360          | 118,704                | 2,261,993                    |
| Building materials, hardware, and farm equipment.....   | 8,951                        | 21,430   | 1,783,241                   | 1,756,592                      | 1,310,852                    | 17,642             | 141,545            | 148,313            | 8,358                  | 409,680                      |
| Building materials dealers.....   | 3,523                        | 8,763    | 726,116                     | 716,775                        | 506,017                      | 9,098              | 70,373             | 67,855             | 3,131                  | 113,768                      |
| Hardware stores.....  | 3,552                        | 8,472    | 454,376                     | 448,549                        | 314,518                      | 3,608              | 36,055             | 49,930             | 3,444                  | 116,938                      |
| Farm equipment dealers.....   | 1,876                        | 4,195    | 602,749                     | 591,268                        | 490,317                      | 4,936              | 35,117             | 30,528             | 1,783                  | 178,974                      |
| General merchandise stores.....   | 7,578                        | 17,542   | 1,165,460                   | 1,150,575                      | 816,049                      | 18,531             | 92,081             | 100,782            | 6,531                  | 184,765                      |
| Mail order houses.....  | 258                          | 626      | 60,095                      | 60,020                         | 39,335                       | 235                | 3,767              | 8,284              | (*)                    | (*)                          |
| Automatic merchandising machine operators.....  | 1,067                        | 2,371    | 122,912                     | 121,346                        | 73,308                       | 8,198              | 8,823              | 12,123             | 770                    | 7,508                        |
| Direct selling establishments.....  | 296                          | 627      | 42,932                      | 41,299                         | 21,337                       | 1,441              | 3,115              | 4,401              | (*)                    | (*)                          |
| Variety and other general merchandise stores.....   | 5,957                        | 13,918   | 939,521                     | 927,910                        | 682,069                      | 8,657              | 76,376             | 75,974             | 5,448                  | 173,079                      |
| Food stores.....  | 22,827                       | 50,022   | 4,518,875                   | 4,489,798                      | 3,587,657                    | 38,569             | 271,978            | 271,620            | 19,534                 | 217,056                      |
| Grocery stores.....   | 17,745                       | 38,753   | 3,932,533                   | 3,905,405                      | 3,180,907                    | 31,360             | 218,891            | 209,623            | 16,028                 | 205,753                      |
| Meat and fish markets.....  | 2,116                        | 4,741    | 290,754                     | 289,806                        | 224,483                      | 2,229              | 15,006             | 25,282             | 1,287                  | 4,338                        |
| Fruit stores and vegetable markets.....   | 313                          | 677      | 45,319                      | 45,263                         | 34,333                       | 391                | 2,736              | 3,582              | 212                    | 1,051                        |
| Candy, nut, and confectionery stores.....   | 743                          | 1,524    | 59,075                      | 58,796                         | 43,774                       | 574                | 2,817              | 7,011              | 565                    | 2,500                        |
| Retail bakeries.....  | 1,029                        | 2,333    | 99,733                      | 99,470                         | 43,907                       | 1,922              | 23,066             | 16,583             | 891                    | 1,870                        |
| Dairy products and other food stores.....   | 881                          | 1,994    | 91,461                      | 91,058                         | 60,253                       | 2,093              | 9,462              | 9,539              | 551                    | 1,544                        |
| Automotive dealers.....   | 27,992                       | 60,844   | 5,384,508                   | 5,330,001                      | 4,255,759                    | 33,688             | 330,934            | 328,067            | 24,065                 | 462,517                      |
| Motor vehicle dealers.....  | 5,502                        | 12,324   | 2,528,313                   | 2,494,857                      | 2,128,859                    | 10,248             | 142,865            | 94,895             | 4,516                  | 278,878                      |
| Tire, battery, and accessory dealers.....   | 2,546                        | 6,726    | 345,140                     | 339,994                        | 224,202                      | 4,761              | 35,725             | 38,626             | 2,327                  | 54,756                       |
| Gasoline service stations.....  | 18,452                       | 38,537   | 2,278,423                   | 2,266,195                      | 1,721,447                    | 16,393             | 141,213            | 177,662            | 15,928                 | 78,576                       |
| Other automotive dealers.....   | 1,492                        | 3,577    | 232,632                     | 228,955                        | 181,251                      | 2,286              | 11,313             | 16,884             | 1,294                  | 50,307                       |
| Apparel and accessory stores.....   | 9,200                        | 20,509   | 1,207,143                   | 1,187,936                      | 763,406                      | 9,639              | 119,554            | 145,753            | 8,570                  | 255,024                      |
| Women's ready-to-wear and accessory stores, and fur shops.....                                      | 3,974                        | 8,395    | 427,638                     | 418,790                        | 268,372                      | 3,896              | 45,596             | 47,863             | 3,811                  | 70,631                       |
| Other apparel and accessory stores.....   | 5,226                        | 12,114   | 779,505                     | 769,146                        | 495,034                      | 5,743              | 73,958             | 97,890             | 4,759                  | 184,393                      |
| Furniture, home furnishings, and equipment stores.....  | 9,215                        | 20,739   | 1,360,526                   | 1,330,591                      | 871,193                      | 14,486             | 127,826            | 153,389            | 8,065                  | 217,311                      |
| Furniture stores.....   | 3,259                        | 7,559    | 637,323                     | 615,631                        | 398,935                      | 6,927              | 59,665             | 69,736             | 2,985                  | 114,555                      |
| Home furnishings and equipment stores, except appliances.....                                       | 1,806                        | 3,996    | 199,026                     | 196,703                        | 125,130                      | 2,319              | 23,787             | 23,991             | 1,531                  | 22,807                       |
| Household appliances, radio, TV, and music stores.....  | 4,150                        | 9,184    | 524,177                     | 518,257                        | 347,128                      | 5,240              | 44,374             | 59,662             | 3,549                  | 79,949                       |
| Eating and drinking places.....   | 27,713                       | 59,942   | 2,196,794                   | 2,174,597                      | 1,049,167                    | 48,340             | 395,754            | 295,965            | 21,129                 | 48,144                       |
| Eating places.....  | 18,315                       | 40,317   | 1,622,841                   | 1,607,636                      | 754,907                      | 36,465             | 327,695            | 203,962            | 12,933                 | 26,866                       |
| Drinking places.....  | 9,398                        | 19,625   | 573,953                     | 566,961                        | 294,260                      | 11,965             | 68,059             | 92,003             | 8,196                  | 21,278                       |
| Drug and proprietary stores.....  | 4,565                        | 10,443   | 852,086                     | 845,629                        | 557,204                      | 7,373              | 84,833             | 99,658             | 4,475                  | 141,587                      |
| Liquor stores.....  | 4,382                        | 10,519   | 729,683                     | 725,316                        | 569,891                      | 6,112              | 30,768             | 60,649             | 4,128                  | 74,270                       |
| Antique and secondhand stores.....  | 1,677                        | 3,676    | 85,645                      | 82,962                         | 48,771                       | 1,513              | 6,619              | 14,576             | 1,447                  | 17,348                       |
| Sporting goods stores and bicycle shops.....  | 1,248                        | 2,646    | 132,811                     | 130,844                        | 92,129                       | 2,110              | 7,977              | 12,741             | 1,092                  | 31,899                       |
| Jewelry stores.....   | 1,705                        | 3,664    | 174,166                     | 172,245                        | 95,685                       | 1,398              | 16,997             | 29,226             | 1,550                  | 49,645                       |
| Fuel and ice dealers.....   | 972                          | 2,107    | 145,678                     | 143,897                        | 92,982                       | 3,900              | 12,386             | 18,195             | 508                    | 4,812                        |
| Florists.....   | 1,528                        | 3,262    | 95,162                      | 94,219                         | 45,953                       | 2,150              | 13,258             | 13,394             | 1,113                  | 4,543                        |
| Cigar stores and stands.....  | 353                          | 728      | 22,226                      | 22,100                         | 14,746                       | 292                | 1,699              | 2,215              | 297                    | 1,154                        |
| Newsstands.....   | 218                          | 519      | 22,427                      | 22,342                         | 15,472                       | 10                 | 2,512              | 2,847              | 124                    | 710                          |
| Retail trade, not elsewhere classified.....   | 9,663                        | 20,958   | 1,177,581                   | 1,163,468                      | 821,358                      | 14,500             | 94,908             | 114,557            | 7,630                  | 140,730                      |
| Retail trade not allocable.....   | 165                          | 382      | 137,704                     | 131,691                        | 10,744                       | 78                 | 459                | 1,613              | (*)                    | (*)                          |
| Wholesale and retail trade not allocable.....   | 1,975                        | 4,507    | 492,725                     | 489,729                        | 363,295                      | 5,462              | 40,617             | 37,070             | 1,626                  | 51,593                       |
| Finance, insurance, and real estate.....  | 177,457                      | 850,711  | 8,055,989                   | 6,953,126                      | 425,708                      | 659,777            | 1,135,944          | 2,263,385          | 1,629                  | 67,918                       |
| Finance.....  | 33,817                       | 365,856  | 3,254,297                   | 2,518,359                      | 106,337                      | 24,408             | 883,041            | 933,368            | 181                    | 1,861                        |
| Banking.....  | (*)                          | (*)      | (*)                         | (*)                            | (*)                          | (*)                | (*)                | (*)                | -                      | -                            |
| Credit agencies other than banks.....   | 2,776                        | 13,480   | 99,625                      | 55,502                         | 8,924                        | 894                | 11,236             | 41,476             | (*)                    | (*)                          |
| Security and commodity brokers, dealers, exchanges, and services.....                               | 4,448                        | 33,251   | 2,673,732                   | 2,233,546                      | 76,953                       | 15,640             | 830,719            | 589,173            | -                      | -                            |
| Security underwriting syndicates.....   | 1,305                        | 7,191    | 83,232                      | 81,905                         | 45,471                       | 21                 | 2,684              | 30,488             | -                      | -                            |
| Security brokers, dealers, and flotation companies.....   | 2,845                        | 24,149   | 2,544,523                   | 2,109,773                      | 31,482                       | 15,357             | 816,816            | 538,687            | -                      | -                            |
| Commodity contracts brokers and dealers, security and commodity exchanges, and allied services..... | 298                          | 1,911    | 45,977                      | 41,868                         | -                            | 262                | 11,219             | 19,998             | -                      | -                            |
| Holding and investment companies.....   | 26,480                       | 318,245  | 407,282                     | 184,083                        | 19,267                       | 6,756              | 14,956             | 288,691            | (*)                    | (*)                          |
| Investment clubs.....   | 4,698                        | 15,820   | 21,680                      | 13,990                         | 3,281                        | 495                | 2,467              | 9,036              | (*)                    | (*)                          |
| Common trust funds.....   | 706                          | 158,443  | 153,579                     | 118,344                        | 6,035                        | 20                 | 65                 | 136,596            | -                      | -                            |
| Other holding and investment companies.....   | 21,076                       | 103,982  | 232,023                     | 51,749                         | 9,951                        | 6,241              | 12,424             | 143,059            | (*)                    | (*)                          |
| Insurance agents, brokers, and service.....   | 9,902                        | 26,255   | 725,955                     | 713,270                        | 122,502                      | 8,321              | 93,083             | 230,913            | (*)                    | (*)                          |
| Real estate.....  | 133,738                      | 458,600  | 4,075,737                   | 3,721,497                      | 196,869                      | 627,048            | 159,820            | 1,099,104          | 1,389                  | 65,654                       |
| Operators, except developers, and lessors of buildings.....   | 107,501                      | 368,428  | 3,079,411                   | 2,951,680                      | 35,509                       | 588,362            | 100,567            | 749,377            | 376                    | 4,479                        |
| Lessors of real property other than buildings.....  | 12,670                       | 44,191   | 148,078                     | 37,204                         | 7,838                        | 14,578             | 2,151              | 65,760             | (*)                    | (*)                          |
| Agents, brokers, and managers.....  | 6,821                        | 20,019   | 404,556                     | 367,060                        | 104,390                      | 13,371             | 29,952             | 117,968            | 562                    | 30,508                       |
| Title abstract companies.....   | (*)                          | (*)      | (*)                         | (*)                            | (*)                          | (*)                | (*)                | (*)                | -                      | -                            |
| Subdividers and developers.....   | 4,802                        | 20,803   | 281,889                     | 223,184                        | 35,204                       | 6,061              | 13,672             | 107,844            | 394                    | 23,809                       |
| Operative builders.....   | 992                          | 2,732    | 85,972                      | 72,158                         | 907                          | 2,887              | 3,011              | 33,730             | (*)                    | (*)                          |
| Combinations of real estate, insurance, loans, and law offices.....                                 | 820                          | 4,022    | 68,667                      | 63,085                         | 12,903                       | 1,742              | 9,070              | 21,668             | (*)                    | (*)                          |
| Services.....   | 144,108                      | 398,159  | 15,277,251                  | 15,075,326                     | 2,321,902                    | 371,229            | 3,567,314          | 6,039,231          | 23,304                 | 103,916                      |
| Hotels, rooming houses, camps, and other lodging places.....  | 7,863                        | 26,463   | 642,929                     | 627,023                        | 201,105                      | 63,658             | 117,671            | 109,816            | 1,100                  | 4,112                        |
| Hotels.....   | 1,532                        | 7,313    | 220,842                     | 220,096                        | 80,421                       | 15,635             | 52,857             | 29,921             | 405                    | 1,472                        |
| Tourist courts and motels.....  | 4,202                        | 13,757   | 354,102                     | 346,308                        | 97,804                       | 41,495             | 58,281             | 66,496             | 375                    | 1,239                        |
| Trailer parks and camps.....  | 1,459                        | 3,436    | 50,911                      | 48,869                         | 17,970                       | 5,226              | 4,580              | 11,588             | 234                    | 1,234                        |
| Other lodging places.....   | 670                          | 1,957    | 12,074                      | 11,750                         | 4,910                        | 1,302              | 1,953              | 1,811              | (*)                    | (*)                          |
| Personal services.....  | 25,239                       | 55,130   | 1,094,153                   | 1,081,028                      | 451,517                      | 50,318             | 280,811            | 251,123            | 6,877                  | 19,351                       |
| Coin-operated laundries and dry cleaning.....   | 3,095                        | 7,231    | 98,126                      | 95,940                         | 30,467                       | 9,462              | 20,245             | 21,107             | 722                    | 293                          |
| Other laundries and dry cleaning plants.....  | 5,930                        | 13,418   | 85,490                      | 379,867                        | 180,780                      | 18,463             | 131,284            | 65,415             | 984                    | 3,766                        |
| Photographic studios.....   | 768                          | 1,573    | 60,875                      | 60,608                         | 26,226                       | 1,708              | 10,023             | 15,408             | 311                    | 1,393                        |
| Beauty shops.....   | 7,409                        | 15,344   | 197,886                     | 196,602                        | 85,355                       | 5,378              | 67,596             | 47,123             | 2,221                  | 1,837                        |
| Barber shops.....   | 4,399                        | 9,234    | 86,234                      | 85,422                         | 26,608                       | 1,803              | 23,640             | 36,768             | 304                    | 134                          |
| Shoe repair shops, shoe shine parlors, and hat cleaning shops.....                                  | 609                          | 1,295    | 17,252                      | 17,219                         | 7,699                        | 254                | 2,769              | 5,170              | 480                    | 2,044                        |
| Funeral service and crematories.....  | 2,410                        | 5,582    | 225,046                     | 222,312                        | 86,151                       | 11,702             | 22,013             | 53,480             | 1,727                  | 9,373                        |
| Garment pressing, alteration, and repair.....   | (*)                          | (*)      | (*)                         | (*)                            | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          |
| Other personal services.....  | 511                          | 1,337    | 18,731                      | 18,546                         | 7,047                        | 1,503              | 2,620              | 4,673              | (*)                    | (*)                          |

Footnotes at end of table.

Table 3.1—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

| Industry   | Partnerships with and without net profit |          |                             |                                |  |                                    |                               |  |                        |                              |
|--|--|----------|-----------------------------|--------------------------------|--|------------------------------------|-------------------------------|--|------------------------|------------------------------|
|  | Number of—                               |          | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Inventory, end-of-year |                              |
|  | Partnerships                             | Partners | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |                                    |                               |  | Number of partnerships | Amount<br>(Thousand dollars) |
|  | (1)                                      | (2)      | (3)                         | (4)                            | (5)  | (6)                                | (7)                           | (8)  | (9)                    | (10)                         |
| Services—Continued   |  |          |                             |                                |  |                                    |                               |  |                        |                              |
| Business services.....   | 25,928                                   | 71,152   | 1,206,547                   | 1,176,549                      | 534,093  | 126,692                            | 232,385                       | 197,794                                      | 3,538                  | 18,398                       |
| Advertising.....   | 1,225                                    | 3,229    | 118,722                     | 116,668                        | 77,838   | 1,295                              | 15,187                        | 13,957                                       | 116                    | 1,115                        |
| Services to buildings.....                                     | 2,435                                    | 5,156    | 85,983                      | 85,709                         | 44,788   | 1,783                              | 34,350                        | 20,463                                       | (*)                    | (*)                          |
| Consulting services.....                                       | 1,815                                    | 6,103    | 113,658                     | 109,615                        | 44,591   | 1,700                              | 32,277                        | 28,470                                       | 170                    | 1,007                        |
| Other business services.....                                   | 20,453                                   | 56,664   | 888,184                     | 864,557                        | 366,876  | 121,914                            | 150,571                       | 134,904                                      | 3,089                  | 16,066                       |
| Automobile parking, repair, and services.....                  | 17,652                                   | 40,856   | 827,924                     | 814,538                        | 452,238  | 41,286                             | 119,969                       | 136,303                                      | 8,278                  | 36,546                       |
| Automobile parking.....  | 734                                      | 1,771    | 35,490                      | 32,154                         | 11,742   | 703                                | 6,322                         | 5,338  | (*)                    | (*)                          |
| Top and body repair shops.....                                 | 2,958                                    | 6,763    | 161,081                     | 160,603                        | 97,364   | 2,909                              | 33,914                        | 28,454                                       | 1,237                  | 5,012                        |
| General repair shops.....                                      | 9,029                                    | 19,113   | 424,638                     | 420,261                        | 250,072  | 8,960                              | 52,881                        | 79,442                                       | 5,610                  | 21,911                       |
| Tire, paint, and other repair shops.....                       | 1,019                                    | 2,349    | 73,056                      | 72,530                         | 44,677   | 1,662                              | 10,714                        | 11,523                                       | 72                     | 5,559                        |
| Other automobile services, except repair.....                  | 3,912                                    | 10,860   | 133,659                     | 128,990                        | 48,383   | 27,052                             | 16,138                        | 11,546                                       | 683                    | 3,991                        |
| Repair services, except automobile.....                        | 7,795                                    | 16,789   | 294,540                     | 292,597                        | 160,614  | 7,392                              | 44,218                        | 57,475                                       | 3,655                  | 22,879                       |
| Radio and TV repair shops.....                                 | 999                                      | 2,180    | 36,808                      | 36,754                         | 22,835   | 572                                | 5,261                         | 5,176  | 792                    | 3,466                        |
| Electrical repair shops, except radio and TV.....              | 1,256                                    | 2,644    | 47,492                      | 47,280                         | 25,625   | 850                                | 6,873                         | 10,808                                       | 570                    | 2,908                        |
| Reupholstery and furniture repair.....                         | 1,256                                    | 2,716    | 34,002                      | 33,773                         | 16,248   | 656                                | 4,916                         | 7,663  | 484                    | 799                          |
| Other repair services, except automobile.....                  | 4,284                                    | 9,249    | 176,238                     | 174,790                        | 95,906   | 5,314                              | 27,168                        | 33,828                                       | 1,809                  | 15,746                       |
| Motion pictures.....   | 1,744                                    | 5,675    | 277,919                     | 267,493                        | 88,110   | 36,292                             | 37,656                        | 31,765                                       | 197                    | 235                          |
| Production, distribution, and related services.....            | 518                                      | 1,558    | 126,343                     | 123,176                        | 39,831   | 30,799                             | 12,692                        | 7,109  | (*)                    | (*)                          |
| Theaters.....  | 1,226                                    | 4,117    | 151,576                     | 144,317                        | 48,279   | 5,533                              | 24,964                        | 24,656                                       | 147                    | 211                          |
| Amusement and recreation services, except motion pictures..... | 11,730                                   | 40,384   | 508,126                     | 474,983                        | 213,242  | 44,892                             | 110,064                       | 39,032                                       | 1,686                  | 5,466                        |
| Theatrical producers, bands, orchestras, and entertainers..... | 2,453                                    | 15,027   | 137,314                     | 129,021                        | 57,068   | 7,401                              | 32,078                        | 20,272                                       | (*)                    | (*)                          |
| Bowling alleys and billiard and pool parlors.....              | 1,680                                    | 4,084    | 78,630                      | 76,263                         | 31,740   | 7,753                              | 16,023                        | 6,273  | 623                    | 1,291                        |
| Other amusement and recreation services.....                   | 7,597                                    | 21,273   | 292,182                     | 269,699                        | 124,434  | 29,738                             | 61,963                        | 12,487                                       | 980                    | 3,974                        |
| Medical and health services.....                               | 23,715                                   | 72,240   | 4,120,594                   | 4,090,250                      | 173,520  | 51,267                             | 813,498                       | 2,081,781                                    | 1,292                  | 4,592                        |
| Offices of physicians and surgeons.....                        | 15,780                                   | 48,531   | 3,038,922                   | 3,022,392                      | 41,625   | 27,873                             | 519,869                       | 1,755,992                                    | 175                    | 1,092                        |
| Offices of dentists and dental surgeons.....                   | 2,275                                    | 5,468    | 216,903                     | 214,024                        | 19,345   | 4,057                              | 38,020                        | 95,914                                       | 294                    | 797                          |
| Offices of osteopathic physicians.....                         | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                                | (*)                           | (*)  | (*)                    | (*)                          |
| Offices of chiropractors.....                                  | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                                | (*)                           | (*)  | (*)                    | (*)                          |
| Hospitals.....   | 566                                      | 3,274    | 254,028                     | 250,369                        | 25,533   | 3,907                              | 89,332                        | 61,042                                       | (*)                    | (*)                          |
| Medical laboratories.....                                      | 1,539                                    | 5,684    | 165,557                     | 164,833                        | 4,410  | 3,134                              | 32,978                        | 82,583                                       | (*)                    | (*)                          |
| Dental laboratories.....                                       | 360                                      | 773      | 23,921                      | 23,695                         | 7,778  | 300                                | 3,921                         | 7,967  | 182                    | 297                          |
| Sanatoria, and convalescent and rest homes.....                | 1,601                                    | 4,670    | 255,908                     | 250,368                        | 45,462   | 9,450                              | 104,016                       | 18,523                                       | 175                    | 207                          |
| Registered and practical nurses.....                           | -  | -        | -                           | -                              | -  | -                                  | -                             | -  | -                      | -                            |
| Other medical services.....                                    | 1,335                                    | 3,221    | 139,223                     | 138,557                        | 28,101   | 2,188                              | 20,731                        | 44,119                                       | 321                    | 1,775                        |
| Legal services.....  | 24,728                                   | 80,334   | 3,935,551                   | 3,894,897                      | 38,793   | 42,685                             | 805,770                       | 2,122,322                                    | -                      | -                            |
| Educational services.....                                      | 2,483                                    | 7,216    | 55,921                      | 55,467                         | 7,262  | 2,125                              | 13,560                        | 8,278  | 251                    | 2,701                        |
| Engineering services.....                                      | 3,035                                    | 8,066    | 595,203                     | 588,552                        | 151,844  | 5,674                              | 238,924                       | 109,924                                      | (*)                    | (*)                          |
| Architectural services.....                                    | 3,793                                    | 9,496    | 692,519                     | 682,929                        | 117,564  | 5,720                              | 220,159                       | 152,015                                      | (*)                    | (*)                          |
| Certified public accountants.....                              | 6,146                                    | 21,075   | 1,376,074                   | 1,360,763                      | 6,700  | 14,482                             | 538,057                       | 440,668                                      | (*)                    | (*)                          |
| Other accounting, auditing, and bookkeeping services.....      | 3,866                                    | 9,924    | 423,659                     | 419,989                        | 6,193  | 4,769                              | 179,717                       | 131,493                                      | (*)                    | (*)                          |
| Other services.....  | 1,133                                    | 2,744    | 54,842                      | 54,504                         | 15,476   | 963                                | 8,944                         | 12,876                                       | 165                    | 3,050                        |
| Nature of business not allocable.....                          | 1,824                                    | 5,180    | 37,172                      | 35,390                         | 12,445   | 788                                | 5,028                         | 9,965  | (*)                    | (*)                          |

Footnotes at end of table.



## Business Returns/1968 • Partnerships

Table 3.1—NUMBER OF PARTNERSHIPS, NUMBER OF PARTNERS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY INDUSTRY—Continued

| Industry   | Partnerships with net profit |          |                          |                             |                              |                    |                    |                    |                        |                           |
|--|------------------------------|----------|--------------------------|-----------------------------|------------------------------|--------------------|--------------------|--------------------|------------------------|---------------------------|
|  | Number of—                   |          | Receipts                 |                             | Cost of sales and operations | Depreciation       | Payroll            | Net profit         | Inventory, end-of-year |                           |
|  | Partnerships                 | Partners | Total (Thousand dollars) | Business (Thousand dollars) | (Thousand dollars)           | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | Number of partnerships | Amount (Thousand dollars) |
|  | (11)                         | (12)     | (13)                     | (14)                        | (15)                         | (16)               | (17)               | (18)               | (19)                   | (20)                      |
| Services—Continued   |                              |          |                          |                             |                              |                    |                    |                    |                        |                           |
| Business services.....   | 18,355                       | 51,335   | 1,030,388                | 1,010,045                   | 47,797                       | 54,843             | 204,907            | 252,696            | 2,640                  | 12,765                    |
| Advertising.....   | 965                          | 2,621    | 110,051                  | 108,000                     | 71,423                       | 1,180              | 13,368             | 15,027             | (*)                    | (*)                       |
| Services to buildings.....                                     | 1,105                        | 2,464    | 84,771                   | 81,500                      | 43,393                       | 1,563              | 33,509             | 20,809             | (*)                    | (*)                       |
| Consulting services.....                                       | 1,224                        | 4,452    | 101,232                  | 98,215                      | 38,986                       | 1,142              | 28,521             | 34,257             | (*)                    | (*)                       |
| Other business services.....                                   | 14,561                       | 39,818   | 736,334                  | 721,330                     | 318,995                      | 50,958             | 129,509            | 182,603            | 2,328                  | 11,511                    |
| Automobile parking, repair, and services.....                  | 13,601                       | 31,086   | 729,222                  | 717,225                     | 395,663                      | 30,181             | 104,357            | 148,176            | 6,763                  | 31,266                    |
| Automobile parking.....  | 625                          | 1,505    | 29,924                   | 27,129                      | 9,074                        | 546                | 5,156              | 6,118              | (*)                    | (*)                       |
| Top and body repair shops.....                                 | 2,300                        | 5,447    | 148,170                  | 147,708                     | 89,609                       | 2,520              | 31,262             | 29,562             | 1,034                  | 4,380                     |
| General repair shops.....                                      | 7,455                        | 15,687   | 386,821                  | 382,636                     | 224,616                      | 7,856              | 47,803             | 83,065             | 4,772                  | 19,767                    |
| Tire, paint, and other repair shops.....                       | 886                          | 1,808    | 66,480                   | 65,957                      | 40,152                       | 1,366              | 10,023             | 11,774             | 579                    | 5,192                     |
| Other automobile services, except repair.....                  | 3,335                        | 6,639    | 97,827                   | 93,795                      | 32,212                       | 17,893             | 10,113             | 17,657             | 342                    | 1,854                     |
| Repair services, except automobile.....                        | 6,249                        | 13,441   | 259,184                  | 257,385                     | 136,844                      | 6,099              | 39,055             | 59,845             | 3,048                  | 19,102                    |
| Radio and TV repair shops.....                                 | 815                          | 1,736    | 33,721                   | 33,669                      | 20,471                       | 531                | 4,814              | 5,614              | 684                    | 2,855                     |
| Electrical repair shops, except radio and TV.....              | 977                          | 2,061    | 44,342                   | 44,134                      | 23,138                       | 806                | 6,765              | 11,147             | 418                    | 2,709                     |
| Reupholstery and furniture repair.....                         | 1,027                        | 2,182    | 31,934                   | 31,803                      | 14,951                       | 599                | 4,684              | 7,900              | 454                    | 694                       |
| Other repair services, except automobile.....                  | 3,430                        | 7,462    | 149,187                  | 147,779                     | 78,284                       | 4,163              | 22,792             | 35,184             | 1,487                  | 12,844                    |
| Motion pictures.....   | 1,084                        | 1,098    | 221,789                  | 211,616                     | 67,028                       | 22,341             | 34,566             | 39,954             | 170                    | 233                       |
| Production, distribution, and related services.....            | 193                          | 434      | 78,915                   | 75,819                      | 2,769                        | 17,773             | 11,467             | 13,890             | (*)                    | (*)                       |
| Theaters.....  | 891                          | 2,664    | 142,874                  | 135,807                     | 44,259                       | 4,576              | 23,099             | 26,064             | 120                    | 209                       |
| Amusement and recreation services, except motion pictures..... | 6,355                        | 24,565   | 377,880                  | 352,628                     | 140,231                      | 24,630             | 72,766             | 82,614             | 1,243                  | 4,563                     |
| Theatrical producers, bands, orchestras, and entertainers..... | 1,892                        | 11,900   | 113,415                  | 106,921                     | 42,985                       | 7,004              | 25,712             | 25,683             | (*)                    | (*)                       |
| Bowling alleys and billiard and pool parlors.....              | 1,107                        | 2,776    | 53,231                   | 51,169                      | 20,111                       | 4,276              | 8,558              | 8,643              | 433                    | 942                       |
| Other amusement and recreation services.....                   | 3,356                        | 9,889    | 211,234                  | 194,538                     | 77,135                       | 13,350             | 38,496             | 48,288             | 727                    | 3,420                     |
| Medical and health services.....                               | 2,287                        | 67,080   | 4,009,554                | 3,979,742                   | 159,064                      | 47,766             | 77,001             | 2,093,207          | 1,179                  | 4,439                     |
| Offices of physicians and surgeons.....                        | 15,318                       | 47,163   | 3,010,116                | 2,993,729                   | 41,263                       | 27,389             | 51,097             | 1,759,490          | 175                    | 1,092                     |
| Offices of dentists and dental surgeons.....                   | 2,020                        | 4,932    | 210,387                  | 207,517                     | 18,180                       | 3,677              | 30,636             | 36,422             | 294                    | 797                       |
| Offices of osteopathic physicians.....                         | (*)                          | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                       |
| Offices of chiropractors.....                                  | (*)                          | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                       |
| Hospitals.....   | 495                          | 2,636    | 241,196                  | 237,648                     | 26,992                       | 3,574              | 8,583              | 63,231             | (*)                    | (*)                       |
| Medical laboratories.....                                      | 1,203                        | 4,341    | 156,161                  | 155,568                     | 4,086                        | 2,862              | 21,477             | 82,946             | (*)                    | (*)                       |
| Dental laboratories.....                                       | 360                          | 773      | 23,921                   | 23,695                      | 7,778                        | 300                | 1,921              | 7,967              | 182                    | 297                       |
| Sanatoria, and convalescent and rest homes.....                | 1,389                        | 3,629    | 207,657                  | 202,163                     | 3,049                        | 7,767              | 8,786              | 23,037             | 120                    | 170                       |
| Registered and practical nurses.....                           | -                            | -        | -                        | -                           | -                            | -                  | -                  | -                  | -                      | -                         |
| Other medical services.....                                    | 1,268                        | 3,037    | 134,944                  | 134,285                     | 26,618                       | 1,983              | 19,118             | 44,398             | 315                    | 1,762                     |
| Legal services.....  | 2,410                        | 76,810   | 3,867,021                | 3,826,954                   | 37,307                       | 40,787             | 79,921             | 2,151,050          | -                      | -                         |
| Educational services.....                                      | 1,486                        | 3,742    | 42,213                   | 41,884                      | 3,684                        | 885                | 11,490             | 10,368             | 125                    | 1,301                     |
| Engineering services.....                                      | 2,348                        | 6,310    | 531,132                  | 524,811                     | 130,341                      | 5,101              | 13,705             | 112,991            | (*)                    | (*)                       |
| Architectural services.....                                    | 3,290                        | 8,378    | 657,461                  | 648,292                     | 99,066                       | 5,456              | 208,430            | 154,959            | (*)                    | (*)                       |
| Certified public accountants.....                              | 2,959                        | 20,393   | 1,352,831                | 1,339,165                   | 6,677                        | 14,111             | 56,309             | 443,808            | (*)                    | (*)                       |
| Other accounting, auditing, and bookkeeping services.....      | 2,382                        | 8,606    | 414,108                  | 410,456                     | 5,908                        | 4,565              | 177,114            | 134,270            | (*)                    | (*)                       |
| Other services.....  | 700                          | 1,722    | 47,386                   | 47,062                      | 14,670                       | 460                | 1,191              | 14,354             | (*)                    | (*)                       |
| Nature of business not allocable.....                          | 907                          | 2,269    | 33,855                   | 33,567                      | 12,414                       | 406                | 4,355              | 11,113             | (*)                    | (*)                       |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

| Item                                       | All industries | Agriculture, forestry, and fisheries |           |                  |                                      |                 |             |  | Mining    |                                 |              |
|--|----------------|--------------------------------------|-----------|------------------|--------------------------------------|-----------------|-------------|--|-----------|---------------------------------|--------------|
|  |                | Total                                | Farms     |                  |                                      |                 |             | Other agriculture, forestry, and fisheries | Total     | Crude petroleum and natural gas | Other mining |
|  |                |                                      | Total     | Field crop farms | Fruit, tree nut, and vegetable farms | Livestock farms | Other farms |  |           |                                 |              |
| NUMBER OF PARTNERSHIPS                     | (1)            | (2)                                  | (3)       | (4)              | (5)                                  | (6)             | (7)         | (8)  | (9)       | (10)                            | (11)         |
| With and without net profit.....           | 917,500        | 120,759                              | 109,849   | 40,773           | 9,320                                | 53,252          | 6,504       | 10,910                                     | 13,227    | 10,795                          | 2,432        |
| With net profit.....                       | 659,913        | 86,457                               | 79,060    | 32,022           | 5,518                                | 37,661          | 3,859       | 7,397                                      | 7,212     | 5,816                           | 1,396        |
| (Thousand dollars)                         |                |                                      |           |                  |                                      |                 |             |  |           |                                 |              |
| PARTNERSHIPS WITH AND WITHOUT NET PROFIT   |                |                                      |           |                  |                                      |                 |             |  |           |                                 |              |
| Total receipts.....                        | 82,866,910     | 5,525,537                            | 4,671,837 | 1,620,629        | 481,594                              | 2,351,326       | 218,288     | 853,700                                    | 1,035,817 | 687,206                         | 348,611      |
| Business receipts.....                     | 80,531,944     | 5,344,029                            | 4,506,706 | 1,550,413        | 462,241                              | 2,282,419       | 211,633     | 837,323                                    | 970,425   | 630,533                         | 339,892      |
| Income from other partnerships, etc.....   | 98,886         | 2,407                                | 1,807     | 140              | 237                                  | 1,409           | 21          | 600  | 4,178     | 4,119                           | 59           |
| Nonqualifying dividends.....               | 23,241         | 568                                  | 620       | 313              | 41                                   | 251             | 13          | 48   | 76        | 66                              | 10           |
| Interest.....                              | 691,918        | 26,267                               | 24,428    | 5,634            | 9,724                                | 8,075           | 995         | 1,839                                      | 7,867     | 7,346                           | 521          |
| Rents.....                                 | 448,526        | 53,216                               | 50,633    | 25,224           | 5,738                                | 17,296          | 2,375       | 2,583                                      | 7,508     | 5,911                           | 1,597        |
| Royalties.....                             | 113,797        | 4,856                                | 4,845     | 1,651            | 26                                   | 3,054           | 114         | 11   | 26,166    | 24,989                          | 1,177        |
| Net farm profit.....                       | 34,612         | 29,727                               | 29,620    | 14,820           | 60                                   | 12,704          | 2,036       | 107  | 808       | 724                             | 84           |
| Net gain, noncapital assets.....           | 137,174        | 14,019                               | 11,532    | 3,989            | 457                                  | 6,857           | 229         | 2,487                                      | 6,113     | 3,997                           | 2,116        |
| Other receipts.....                        | 786,812        | 50,348                               | 41,646    | 18,443           | 3,070                                | 19,261          | 872         | 8,702                                      | 12,676    | 9,521                           | 3,155        |
| Total deductions.....                      | 71,461,747     | 4,871,237                            | 4,129,044 | 1,366,039        | 429,658                              | 2,139,367       | 193,980     | 742,193                                    | 963,011   | 639,507                         | 323,504      |
| Cost of sales and operations, total....    | 42,894,179     | 3,163,756                            | 2,625,540 | 755,026          | 247,653                              | 1,499,334       | 123,527     | 538,216                                    | 416,913   | 243,903                         | 173,010      |
| Inventory, beginning-of-year.....          | 4,472,823      | 323,240                              | 292,964   | 42,050           | 8,182                                | 230,390         | 12,342      | 30,276                                     | 8,269     | 2,224                           | 6,045        |
| Purchases.....                             | 30,520,847     | 1,157,229                            | 822,925   | 114,809          | 14,988                               | 649,754         | 43,374      | 334,304                                    | 52,855    | 24,074                          | 28,787       |
| Cost of labor.....                         | 4,336,694      | 516,736                              | 429,254   | 170,295          | 107,698                              | 119,469         | 31,792      | 87,482                                     | 114,334   | 46,933                          | 67,389       |
| Material and supplies.....                 | 1,595,705      | 129,394                              | 104,823   | 31,842           | 16,342                               | 48,725          | 7,314       | 24,571                                     | 27,707    | 9,685                           | 17,822       |
| Other costs.....                           | 9,675,177      | 1,356,577                            | 1,262,931 | 432,836          | 112,993                              | 675,867         | 41,235      | 93,646                                     | 223,399   | 163,772                         | 59,627       |
| Less: Inventory, end-of-year.....          | 4,707,067      | 319,420                              | 287,357   | 36,806           | 13,150                               | 224,871         | 12,530      | 32,065                                     | 9,651     | 2,987                           | 6,664        |
| Salaries and wages.....                    | 6,818,391      | 23,465                               | 10,357    | 1,941            | 1,982                                | 4,439           | 1,995       | 13,108                                     | 9,971     | 6,903                           | 3,068        |
| Payments to partners.....                  | 1,580,523      | 63,196                               | 43,597    | 14,320           | 6,490                                | 17,712          | 5,075       | 19,599                                     | 10,624    | 8,518                           | 2,106        |
| Rent.....                                  | 1,916,863      | 211,601                              | 199,284   | 102,547          | 20,051                               | 72,808          | 3,878       | 12,317                                     | 28,012    | 17,060                          | 10,952       |
| Interest.....                              | 2,660,897      | 208,727                              | 197,934   | 80,557           | 21,729                               | 88,709          | 6,939       | 10,788                                     | 15,407    | 12,881                          | 2,526        |
| Taxes.....                                 | 2,365,489      | 158,681                              | 146,518   | 60,766           | 21,781                               | 57,341          | 6,630       | 12,163                                     | 30,598    | 21,168                          | 9,430        |
| Casualty losses.....                       | 16,903         | 1,353                                | 1,311     | 289              | 643                                  | 324             | 55          | 42   | 642       | 562                             | 80           |
| Bad debts.....                             | 124,325        | 1,818                                | 890       | 467              | 25                                   | 264             | 134         | 928  | 2,022     | 1,755                           | 267          |
| Repairs.....                               | 902,805        | 199,273                              | 180,170   | 83,457           | 17,345                               | 73,369          | 5,999       | 19,103                                     | 26,096    | 10,476                          | 15,620       |
| Depreciation.....                          | 3,326,710      | 420,308                              | 386,204   | 158,552          | 39,042                               | 175,125         | 13,485      | 34,104                                     | 80,589    | 56,251                          | 24,338       |
| Amortization.....                          | 28,532         | 314                                  | 303       | -                | 33                                   | 178             | 92          | 11   | 920       | 495                             | 425          |
| Depletion.....                             | 179,699        | 1,048                                | 970       | 352              | 1                                    | 599             | 18          | 78   | 121,619   | 103,769                         | 17,850       |
| Retirement plans, etc.....                 | 86,302         | 755                                  | 539       | 153              | 42                                   | 275             | 69          | 216  | 791       | 455                             | 336          |
| Net loss from other partnerships, etc..... | 110,837        | 3,608                                | 3,513     | 1,661            | 345                                  | 1,509           | -           | 95   | 4,565     | 4,541                           | 24           |
| Net farm loss.....                         | 9,131          | 5,981                                | 5,784     | 2,173            | 151                                  | 2,922           | 538         | 197  | -         | -                               | -            |
| Net loss, noncapital assets.....           | 32,219         | 2,362                                | 2,178     | 556              | 150                                  | 1,372           | 100         | 184  | 716       | 499                             | 217          |
| Other deductions.....                      | 8,408,142      | 404,996                              | 323,952   | 103,222          | 52,197                               | 143,087         | 25,446      | 81,044                                     | 213,526   | 150,271                         | 63,255       |
| Gross profit (less loss).....              | 37,637,765     | 2,180,273                            | 1,881,166 | 795,387          | 214,588                              | 783,085         | 88,106      | 299,107                                    | 553,512   | 386,630                         | 166,882      |
| Gross profit.....                          | 37,758,202     | 2,215,352                            | 1,914,624 | 803,181          | 218,420                              | 803,398         | 89,625      | 300,728                                    | 564,240   | 396,571                         | 167,669      |
| Gross loss.....                            | 120,437        | 35,079                               | 33,458    | 7,794            | 3,832                                | 20,313          | 1,519       | 1,621                                      | 10,728    | 9,941                           | 787          |
| Net profit (less loss).....                | 11,405,163     | 654,300                              | 542,793   | 254,590          | 51,936                               | 211,959         | 24,308      | 111,507                                    | 72,806    | 47,699                          | 25,107       |
| Net profit.....                            | 13,571,422     | 940,561                              | 806,912   | 332,165          | 92,761                               | 346,388         | 35,598      | 133,649                                    | 193,096   | 151,255                         | 41,841       |
| Net loss.....                              | 2,166,259      | 264,119                              | 264,119   | 77,575           | 40,825                               | 134,429         | 11,290      | 22,142                                     | 120,290   | 103,556                         | 16,734       |
| PARTNERSHIPS WITH NET PROFIT               |                |                                      |           |                  |                                      |                 |             |  |           |                                 |              |
| Total receipts.....                        | 73,149,165     | 4,566,409                            | 3,859,400 | 1,368,805        | 399,246                              | 1,907,533       | 179,816     | 711,009                                    | 831,494   | 518,408                         | 313,086      |
| Business receipts.....                     | 71,176,345     | 4,423,441                            | 3,726,028 | 1,314,645        | 382,312                              | 1,854,720       | 174,351     | 697,413                                    | 783,873   | 478,000                         | 305,873      |
| Income from other partnerships, etc.....   | 83,073         | 1,967                                | 1,352     | 69               | 237                                  | 1,065           | 21          | 575  | 4,058     | 4,000                           | 58           |
| Nonqualifying dividends.....               | 21,010         | 536                                  | 488       | 285              | 13                                   | 190             | -           | 48   | 42        | 32                              | 10           |
| Interest.....                              | 608,736        | 23,037                               | 21,429    | 5,017            | 9,455                                | 6,122           | 835         | 1,608                                      | 6,677     | 6,223                           | 444          |
| Rents.....                                 | 347,645        | 35,828                               | 33,610    | 17,292           | 4,382                                | 9,868           | 2,068       | 2,218                                      | 6,264     | 4,835                           | 1,429        |
| Royalties.....                             | 83,777         | 3,965                                | 3,954     | 1,559            | 21                                   | 2,365           | 9           | 11   | 19,101    | 18,703                          | 398          |
| Net farm profit.....                       | 31,573         | 28,018                               | 27,911    | 13,476           | 60                                   | 12,362          | 2,013       | 107  | 808       | 724                             | 84           |
| Net gain, noncapital assets.....           | 113,932        | 12,274                               | 10,033    | 3,621            | 376                                  | 5,877           | 159         | 2,241                                      | 3,531     | 1,490                           | 2,041        |
| Other receipts.....                        | 683,074        | 37,343                               | 30,555    | 12,841           | 2,390                                | 14,964          | 360         | 6,788                                      | 7,140     | 4,391                           | 2,749        |
| Total deductions.....                      | 59,577,743     | 3,625,348                            | 3,048,488 | 1,036,640        | 306,485                              | 1,561,145       | 144,218     | 577,360                                    | 638,398   | 367,153                         | 271,245      |
| Cost of sales and operations, total....    | 37,866,875     | 2,460,305                            | 2,033,137 | 593,368          | 191,951                              | 1,152,482       | 95,336      | 427,168                                    | 294,240   | 146,864                         | 147,376      |
| Inventory, beginning-of-year.....          | 3,778,030      | 251,931                              | 225,893   | 28,540           | 7,761                                | 179,651         | 9,941       | 26,038                                     | 7,423     | 1,779                           | 5,644        |
| Purchases.....                             | 27,726,430     | 946,115                              | 679,444   | 99,983           | 10,463                               | 537,233         | 31,765      | 266,671                                    | 45,074    | 19,025                          | 26,049       |
| Cost of labor.....                         | 3,659,350      | 384,608                              | 312,894   | 126,588          | 68,538                               | 73,904          | 25,864      | 71,714                                     | 91,545    | 35,288                          | 56,257       |
| Material and supplies.....                 | 1,353,332      | 98,876                               | 78,230    | 23,208           | 12,973                               | 36,416          | 5,633       | 20,646                                     | 20,142    | 6,349                           | 13,793       |
| Other costs.....                           | 5,394,785      | 1,038,748                            | 971,412   | 341,735          | 86,949                               | 510,711         | 32,017      | 67,336                                     | 138,568   | 86,849                          | 51,719       |
| Less: Inventory, end-of-year.....          | 4,045,052      | 259,973                              | 234,736   | 26,686           | 12,733                               | 185,433         | 9,884       | 25,237                                     | 8,512     | 2,426                           | 6,086        |
| Salaries and wages.....                    | 6,211,851      | 17,877                               | 5,721     | 1,108            | 1,215                                | 1,646           | 1,752       | 12,156                                     | 7,428     | 4,614                           | 2,814        |
| Payments to partners.....                  | 1,194,260      | 44,157                               | 30,485    | 9,287            | 5,274                                | 11,656          | 4,268       | 13,672                                     | 6,295     | 4,496                           | 1,799        |
| Rent.....                                  | 1,607,364      | 157,393                              | 147,135   | 81,190           | 15,768                               | 47,286          | 2,891       | 10,258                                     | 15,848    | 6,716                           | 9,132        |
| Interest.....                              | 1,272,290      | 117,391                              | 110,269   | 44,938           | 10,133                               | 51,293          | 3,905       | 7,122                                      | 7,964     | 5,937                           | 2,027        |
| Taxes.....                                 | 1,717,099      | 113,154                              | 103,605   | 44,314           | 15,235                               | 39,181          | 4,875       | 9,549                                      | 24,694    | 16,815                          | 7,879        |
| Casualty losses.....                       | 8,318          | 201                                  | 170       | 46               | 55                                   | 23              | 46          | 31   | 246       | 166                             | 80           |
| Bad debts.....                             | 91,572         | 1,453                                | 694       | 371              | 25                                   | 185             | 113         | 759  | 509       | 245                             | 264          |
| Repairs.....                               | 650,963        | 146,676                              | 133,008   | 64,153           | 12,471                               | 51,742          | 4,642       | 13,668                                     | 20,606    | 7,606                           | 13,000       |
| Depreciation.....                          | 2,019,725      | 294,991                              | 275,211   | 121,726          | 24,897                               | 119,649         | 8,939       | 19,780                                     | 56,426    | 36,968                          | 19,461       |
| Amortization.....                          | 16,466         | 280                                  | 270       | -                | -                                    | 178             | 92          | 10   | 913       | 488                             | 425          |
| Depletion.....                             | 133,758        | 780                                  | 763       | 344              | -                                    | 419             | -           | 17   | 101,995   | 84,329                          | 17,666       |
| Retirement plans, etc.....                 | 80,962         | 405                                  | 213       | 61               | 19                                   | 96              | 37          | 192  | 742       | 438                             | 304          |
| Net loss from other partnerships, etc..... | 13,672         | 1,201                                | 1,116     | 847              | 68                                   | 201             | -           | 85   | 765       | 741                             | 24           |
| Net farm loss.....                         | 551            | 57                                   | 39        | -                | -                                    | 39              | -           | 18   | -         | -                               | -            |
| Net loss, noncapital assets.....           | 6,310          | 1,239                                | 1,147     | 265              | 37                                   | 836             | 9           | 92   | 190       | 52                              | 138          |
| Other deductions.....                      | 6,685,707      | 268,288                              | 205,505   | 74,622           | 29,337                               | 84,233          | 17,313      | 62,783                                     | 99,537    | 50,681                          | 48,856       |
| Gross profit (less loss).....              | 33,309,470     | 1,963,136                            | 1,692,891 | 721,277          | 190,361                              | 702,238         | 79,015      | 270,245                                    | 489,633   | 331,136                         | 158,497      |
| Gross profit.....                          | 33,320,264     | 1,964,664                            | 1,693,909 | 721,454          | 190,778                              | 702,662         | 79,015      | 270,755                                    | 489,700   | 331,203                         | 158,497      |
| Gross loss.....                            | 10,816         | 1,528                                | 1,018     | 177              | 417                                  | 424             | -           | 510  | 67        | 67                              | -            |
| Net profit.....                            | 13,571,422     | 940,561                              | 806,912   | 332,165          | 92,761                               | 346,388         | 35,598      | 133,649                                    | 193,096   | 151,255                         | 41,841       |

Footnote at end of table.



## Business Returns/1968 • Partnerships

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item                                       | Contract construction |                     |                           |   |   |                                    |           |                                      | Manufacturing             |         |  |   |                            |                     |
|--|-----------------------|---------------------|---------------------------|---|---|------------------------------------|-----------|--------------------------------------|---------------------------|---------|--|---|----------------------------|---------------------|
|  | Total                 | General contractors | Special trade contractors |   |   |                                    |           | Contractors not elsewhere classified | Contractors not allocable | Total   | Lumber and wood products, except furniture | Printing, publishing, and allied industries | Machinery, except electric | Other manufacturing |
|  |                       |                     | Total                     | Plumbing, heating, and air conditioning | Painting, paper-hanging, and decorating | Masonry, stonework, and plastering |           |                                      |                           |         |  |   |                            |                     |
| NUMER OF PARTNERSHIPS                      | (12)                  | (13)                | (14)                      | (15)                                    | (16)                                    | (17)                               | (18)      | (19)                                 | (20)                      | (21)    | (22)                                       | (23)  | (24)                       |                     |
| With and without net profit.....           | 49,088                | 17,320              | 32,304                    | 4,009                                   | 4,027                                   | 4,799                              | 18,209    | 58                                   | 32,065                    | 5,513   | 5,493                                      | 3,929                                       | 17,730                     |                     |
| Without net profit.....                    | 42,33                 | 14,970              | 27,899                    | 4,020                                   | 4,081                                   | 4,323                              | 15,469    | 58                                   | 25,043                    | 4,444   | 4,200                                      | 3,114                                       | 13,885                     |                     |
| (Thousand dollars)                         |                       |                     |                           |   |   |                                    |           |                                      |                           |         |  |   |                            |                     |
| PARTNERSHIPS WITH AND WITHOUT NET PROFIT   |                       |                     |                           |   |   |                                    |           |                                      |                           |         |  |   |                            |                     |
| Total receipts.....                        | 7,475,504             | 4,823,920           | 2,640,740                 | 505,503                                 | 220,031                                 | 361,109                            | 1,548,037 | 10,904                               | 5,582,083                 | 803,657 | 484,819                                    | 472,383                                     | 3,821,224                  |                     |
| Business receipts.....                     | 7,305,100             | 4,730,689           | 2,611,713                 | 501,822                                 | 224,480                                 | 357,855                            | 1,533,550 | 10,758                               | 5,530,670                 | 794,812 | 479,121                                    | 468,363                                     | 3,788,374                  |                     |
| Income from other partnerships, etc.....   | 15,357                | 14,296              | 1,061                     | 1                                       | 2                                       | 441                                | 017       | -                                    | 1,207                     | 665     | -  | 10  | 532                        |                     |
| Nonqualifying dividends.....               | 57                    | 28                  | 29                        | 3                                       | 18                                      | 5                                  | 3         | -                                    | 89                        | 17      | 7  | 2   | 63                         |                     |
| Interest.....                              | 10,963                | 3,390               | 2,561                     | 222                                     | 151                                     | 549                                | 1,039     | 12                                   | 7,850                     | 2,500   | 455  | 1,049                                       | 3,780                      |                     |
| Rents.....                                 | 29,496                | 19,739              | 9,757                     | 1,922                                   | 497                                     | 1,013                              | 6,325     | -                                    | 11,358                    | 1,035   | 1,004                                      | 1,048                                       | 8,271                      |                     |
| Royalties.....                             | 1,100                 | 02                  | 1,092                     | 1                                       | -                                       | -                                  | 1,091     | -                                    | 3,478                     | 225     | 58   | 32  | 3,163                      |                     |
| Net farm profit.....                       | 19                    | 5                   | 14                        | -                                       | -                                       | -                                  | 14        | -                                    | 40                        | 30      | -  | -   | 16                         |                     |
| Net gain, noncapital assets.....           | 7,422                 | 2,149               | 2,273                     | 086                                     | 71                                      | 205                                | 1,311     | -                                    | 4,416                     | 846     | 453  | 508   | 2,609                      |                     |
| Other receipts.....                        | 45,330                | 39,550              | 0,240                     | 900                                     | 812                                     | 1,041                              | 3,431     | 134                                  | 22,369                    | 3,461   | 3,721                                      | 1,371                                       | 14,416                     |                     |
| Total deductions.....                      | 6,747,810             | 4,444,300           | 2,221,228                 | 438,868                                 | 175,337                                 | 300,955                            | 1,300,068 | 9,282                                | 5,037,778                 | 727,030 | 405,900                                    | 397,166                                     | 3,507,482                  |                     |
| Cost of sales and operations, total.....   | 5,521,639             | 3,834,125           | 1,679,092                 | 352,910                                 | 127,098                                 | 235,512                            | 963,572   | 8,422                                | 3,825,781                 | 520,900 | 272,001                                    | 280,479                                     | 2,740,395                  |                     |
| Inventory, beginning-of-year.....          | 281,447               | 195,000             | 86,244                    | 30,144                                  | 4,212                                   | 6,504                              | 43,384    | 3                                    | 407,713                   | 55,723  | 16,955                                     | 32,188                                      | 302,847                    |                     |
| Purchases.....                             | 1,101,993             | 490,428             | 604,411                   | 175,408                                 | 28,584                                  | 59,955                             | 340,544   | 274                                  | 2,192,068                 | 254,349 | 102,265                                    | 122,323                                     | 1,713,131                  |                     |
| Cost of labor.....                         | 1,175,125             | 595,063             | 579,247                   | 95,220                                  | 67,459                                  | 100,434                            | 310,134   | 215                                  | 981,472                   | 132,279 | 114,335                                    | 111,244                                     | 623,614                    |                     |
| Material and supplies.....                 | 1,071,668             | 620,089             | 255,227                   | 42,721                                  | 14,643                                  | 46,451                             | 151,412   | 2,052                                | 179,939                   | 24,760  | 15,391                                     | 19,249                                      | 120,539                    |                     |
| Other costs.....                           | 2,375,783             | 2,131,097           | 238,804                   | 41,307                                  | 14,604                                  | 28,978                             | 153,855   | 5,282                                | 490,039                   | 116,295 | 40,160                                     | 29,806                                      | 303,718                    |                     |
| Less: Inventory, end-of-year.....          | 290,177               | 205,252             | 24,921                    | 31,890                                  | 2,404                                   | 6,810                              | 43,757    | 4                                    | 425,450                   | 56,500  | 17,105                                     | 34,391                                      | 317,434                    |                     |
| Salaries and wages.....                    | 107,410               | 45,394              | 02,022                    | 8,799                                   | 7,038                                   | 9,439                              | 36,740    | -                                    | 140,499                   | 10,014  | 17,194                                     | 15,109                                      | 104,182                    |                     |
| Payments to partners.....                  | 116,104               | 43,148              | 13,950                    | 13,127                                  | 10,796                                  | 9,029                              | 40,004    | -                                    | 104,983                   | 12,859  | 16,101                                     | 14,552                                      | 61,471                     |                     |
| Rent.....                                  | 90,407                | 00,252              | 29,422                    | 3,431                                   | 1,450                                   | 1,918                              | 23,123    | 293                                  | 81,335                    | 14,101  | 10,193                                     | 7,449                                       | 49,592                     |                     |
| Interest.....                              | 40,925                | 27,819              | 13,100                    | 1,990                                   | 425                                     | 1,215                              | 9,470     | 0                                    | 35,938                    | 11,000  | 2,809                                      | 3,103                                       | 19,026                     |                     |
| Taxes.....                                 | 111,740               | 54,502              | 57,397                    | 11,009                                  | 5,479                                   | 7,944                              | 32,000    | 201                                  | 108,041                   | 18,661  | 11,439                                     | 10,043                                      | 67,898                     |                     |
| Casualty losses.....                       | 404                   | 214                 | 190                       | 54                                      | 13                                      | 30                                 | 87        | -                                    | 783                       | 200     | 32   | -   | 545                        |                     |
| Bad debts.....                             | 7,995                 | 1,082               | 0,313                     | 715                                     | 267                                     | 3,442                              | 2,289     | -                                    | 4,225                     | 795     | 1,244                                      | 606   | 6,575                      |                     |
| Repairs.....                               | 02,751                | 34,430              | 28,190                    | 1,722                                   | 073                                     | 1,829                              | 23,960    | 05                                   | 63,875                    | 20,476  | 3,396                                      | 2,902                                       | 37,101                     |                     |
| Depreciation.....                          | 184,063               | 123,035             | 05,837                    | 7,597                                   | 3,019                                   | 0,441                              | 48,780    | 191                                  | 168,801                   | 30,128  | 12,182                                     | 13,936                                      | 106,555                    |                     |
| Amortization.....                          | 320                   | 284                 | 42                        | -                                       | -                                       | -                                  | 10        | 32                                   | 337                       | 56      | 00   | 127   | 94                         |                     |
| Depletion.....                             | 080                   | 235                 | 10                        | -                                       | -                                       | -                                  | 219       | -                                    | 15,509                    | 13,890  | 11   | -   | 1,608                      |                     |
| Retirement plans, etc.....                 | 4,010                 | 1,453               | 1,657                     | 447                                     | 95                                      | 385                                | 1,130     | -                                    | 6,059                     | 345     | 826  | 677   | 4,211                      |                     |
| Net loss from other partnerships, etc..... | 4,030                 | 3,803               | 107                       | 00                                      | 2                                       | 1                                  | 104       | -                                    | 3,530                     | 258     | 1,699                                      | 30  | 1,543                      |                     |
| Net farm loss.....                         | 53                    | 17                  | 30                        | -                                       | -                                       | 30                                 | -         | -                                    | 488                       | 472     | -  | -   | 16                         |                     |
| Net loss, noncapital assets.....           | 421                   | 14                  | 250                       | 140                                     | 3                                       | 33                                 | 80        | -                                    | 308                       | 62      | 47   | 3   | 256                        |                     |
| Other deductions.....                      | 410,750               | 212,876             | 2,3770                    | 36,851                                  | 18,979                                  | 24,085                             | 123,801   | 104                                  | 400,226                   | 61,401  | 56,261                                     | 48,150                                      | 300,414                    |                     |
| Gross profit (less loss).....              | 1,343,671             | 902,504             | 938,621                   | 148,912                                 | 97,382                                  | 122,343                            | 569,984   | 2,336                                | 1,704,889                 | 267,900 | 207,120                                    | 187,884                                     | 1,041,979                  |                     |
| Gross profit.....                          | 1,773,704             | 927,095             | 944,333                   | 150,034                                 | 97,401                                  | 122,725                            | 574,173   | 2,336                                | 1,710,858                 | 268,936 | 208,252                                    | 189,533                                     | 1,044,137                  |                     |
| Gross loss.....                            | 30,243                | 24,531              | 5,712                     | 1,122                                   | 19                                      | 382                                | 4,189     | -                                    | 5,969                     | 1,030   | 1,132                                      | 1,649                                       | 2,158                      |                     |
| Net profit (less loss).....                | 30,243                | 374,014             | 41,512                    | 06,695                                  | 50,694                                  | 00,154                             | 241,969   | 1,622                                | 544,305                   | 76,027  | 79,319                                     | 75,217                                      | 313,742                    |                     |
| Net profit.....                            | 99,101                | 450,819             | 447,100                   | 70,159                                  | 51,949                                  | 05,280                             | 259,704   | 1,022                                | 608,330                   | 84,768  | 87,504                                     | 83,889                                      | 352,175                    |                     |
| Net loss.....                              | 98,353                | 70,705              | 27,048                    | 3,404                                   | 1,255                                   | 5,134                              | 17,795    | -                                    | 04,031                    | 8,741   | 8,185                                      | 8,672                                       | 38,433                     |                     |
| PARTNERSHIPS WITH NET PROFIT               |                       |                     |                           |   |   |                                    |           |                                      |                           |         |  |   |                            |                     |
| Total receipts.....                        | 6,103,907             | 4,104,903           | 2,370,040                 | 454,023                                 | 208,420                                 | 330,100                            | 1,379,489 | 10,904                               | 4,980,781                 | 714,971 | 445,612                                    | 443,193                                     | 3,377,005                  |                     |
| Business receipts.....                     | 6,040,408             | 4,101,001           | 2,357,649                 | 451,088                                 | 200,875                                 | 333,129                            | 1,360,557 | 10,758                               | 4,937,144                 | 708,824 | 440,131                                    | 439,350                                     | 3,348,833                  |                     |
| Income from other partnerships, etc.....   | 1,437                 | 1,414               | 1,023                     | 1                                       | 2                                       | 441                                | 579       | -                                    | 1,172                     | 663     | -  | -   | 509                        |                     |
| Nonqualifying dividends.....               | 57                    | 28                  | 29                        | 3                                       | 18                                      | 5                                  | 3         | -                                    | 89                        | 17      | 7  | 2   | 63                         |                     |
| Interest.....                              | 10,960                | 3,418               | 2,520                     | 206                                     | 151                                     | 547                                | 1,010     | 12                                   | 5,859                     | 995     | 401  | 1,042                                       | 3,421                      |                     |
| Rents.....                                 | 24,323                | 14,734              | 9,539                     | 1,847                                   | 497                                     | 944                                | 6,201     | -                                    | 3,807                     | 902     | 953  | 963   | 6,989                      |                     |
| Royalties.....                             | 124                   | 24                  | 100                       | 1                                       | -                                       | -                                  | 99        | -                                    | 3,058                     | 37      | 58   | 32  | 2,931                      |                     |
| Net farm profit.....                       | 18                    | 5                   | 13                        | -                                       | -                                       | -                                  | 13        | -                                    | 46                        | 30      | -  | -   | 16                         |                     |
| Net gain, noncapital assets.....           | 4,170                 | 2,053               | 1,325                     | 37                                      | 71                                      | 18                                 | 1,149     | -                                    | 4,098                     | 708     | 453  | 491   | 2,446                      |                     |
| Other receipts.....                        | 40,352                | 34,370              | 5,842                     | 790                                     | 806                                     | 974                                | 3,272     | 134                                  | 19,511                    | 2,795   | 3,609                                      | 1,307                                       | 11,800                     |                     |
| Total deductions.....                      | 5,054,800             | 3,714,044           | 1,930,880                 | 383,804                                 | 150,471                                 | 270,620                            | 1,119,720 | 9,282                                | 4,372,445                 | 630,203 | 358,108                                    | 359,304                                     | 3,024,830                  |                     |
| Cost of sales and operations, total.....   | 4,728,039             | 3,240,709           | 1,472,900                 | 308,942                                 | 115,245                                 | 210,013                            | 832,706   | 8,422                                | 3,388,300                 | 468,497 | 246,222                                    | 257,569                                     | 2,216,012                  |                     |
| Inventory, beginning-of-year.....          | 100,125               | 90,524              | 75,608                    | 27,978                                  | 4,129                                   | 3,407                              | 40,034    | 3                                    | 357,042                   | 47,219  | 15,571                                     | 26,928                                      | 267,924                    |                     |
| Purchases.....                             | 1,007,336             | 444,910             | 557,140                   | 162,448                                 | 24,633                                  | 54,385                             | 315,030   | 274                                  | 2,015,399                 | 235,268 | 94,300                                     | 108,445                                     | 1,577,386                  |                     |
| Cost of labor.....                         | 1,044,910             | 412,711             | 511,990                   | 82,573                                  | 61,050                                  | 90,775                             | 277,586   | 215                                  | 888,431                   | 114,191 | 104,412                                    | 105,129                                     | 504,699                    |                     |
| Material and supplies.....                 | 1,040,780             | 423,440             | 220,689                   | 35,379                                  | 13,584                                  | 43,775                             | 127,951   | 2,652                                | 162,555                   | 21,549  | 14,163                                     | 17,710                                      | 109,133                    |                     |
| Other costs.....                           | 1,391,700             | 1,100,984           | 174,490                   | 30,221                                  | 14,204                                  | 26,617                             | 108,443   | 5,282                                | 332,596                   | 99,559  | 33,164                                     | 26,910                                      | 178,957                    |                     |
| Less: Inventory, end-of-year.....          | 175,992               | 106,071             | 72,017                    | 24,707                                  | 2,360                                   | 3,000                              | 30,938    | 4                                    | 374,323                   | 49,289  | 15,388                                     | 27,559                                      | 282,087                    |                     |
| Salaries and wages.....                    | 107,410               | 45,394              | 02,022                    | 8,799                                   | 7,038                                   | 9,439                              | 36,740    | -                                    | 140,499                   | 10,014  | 17,194                                     | 15,109                                      | 104,182                    |                     |
| Payments to partners.....                  | 116,104               | 43,148              | 13,950                    | 13,127                                  | 10,796                                  | 9,029                              | 40,004    | -                                    | 104,983                   | 12,859  | 16,101                                     | 14,552                                      | 61,471                     |                     |
| Rent.....                                  | 90,407                | 00,252              | 29,422                    | 3,431                                   | 1,450                                   | 1,918                              | 23,123    | 293                                  | 81,335                    | 14,101  | 10,193                                     | 7,449                                       | 49,592                     |                     |
| Interest.....                              | 40,925                | 27,819              | 13,100                    | 1,990                                   | 425                                     | 1,215                              | 9,470     | 0                                    | 35,938                    | 11,000  | 2,809                                      | 3,103                                       | 19,026                     |                     |
| Taxes.....                                 | 111,740               | 54,502              | 57,397                    | 11,009                                  | 5,479                                   | 7,944                              | 32,000    | 201                                  | 108,041                   | 18,661  | 11,439                                     | 10,043                                      | 67,898                     |                     |
| Casualty losses.....                       | 404                   | 214                 | 190                       | 54                                      | 13                                      | 30                                 | 87        | -                                    | 783                       | 200     | 32   | -   | 545                        |                     |
| Bad debts.....                             | 7,995                 | 1,082               | 0,313                     | 715                                     | 267                                     | 3,442                              | 2,289     | -                                    | 4,225                     | 795     | 1,244                                      | 606   | 6,575                      |                     |
| Repairs.....                               | 02,751                | 34,430              | 28,190                    | 1,722                                   | 073                                     | 1,829                              | 23,960    | 05                                   | 63,875                    | 20,476  | 3,396                                      | 2,902                                       | 37,101                     |                     |
| Depreciation.....                          | 184,063               | 123,035             | 05,837                    | 7,597                                   | 3,019                                   | 0,441                              | 48,780    | 191                                  | 168,801                   | 30,128  | 12,182                                     | 13,936</                                    |                            |                     |

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item                                       | Transportation, communication, electric, gas, and<br>sanitary services |                |                                     |                                   |  | Wholesale and retail trade |                    |                                       |             |                   |                         |           |         |
|--|--|----------------|-------------------------------------|-----------------------------------|--|----------------------------|--------------------|---------------------------------------|-------------|-------------------|-------------------------|-----------|---------|
|  | Total  | Transportation |                                     |                                   | Communi-<br>cation,<br>electric,<br>gas, and<br>sanitary<br>services | Total                      | Wholesale<br>trade | Retail trade                          |             |                   |                         |           |         |
|  |  | Total          | Trucking<br>and<br>ware-<br>housing | Other<br>trans-<br>porta-<br>tion |  |                            |                    | General<br>merchan-<br>dise<br>stores | Food stores |                   |                         |           |         |
|  |  |                |                                     |                                   |  |                            |                    |                                       | Total       | Grocery<br>stores | Other<br>food<br>stores |           |         |
| NUMBER OF PARTNERSHIPS                     | (25)   | (26)           | (27)                                | (28)                              | (29)   | (30)                       | (31)               | (32)                                  | (33)        | (34)              | (35)                    | (36)      | (37)    |
| With and without net profit.....           | 15,206   | 12,646         | 9,546                               | 3,100                             | 2,560  | 209,324                    | 32,162             | 174,763                               | 11,237      | 9,923             | 26,726                  | 20,568    | 6,158   |
| With net profit.....                       | 11,448   | 9,505          | 7,487                               | 2,018                             | 1,943  | 166,648                    | 25,121             | 139,552                               | 8,951       | 7,578             | 22,827                  | 17,745    | 5,082   |
| PARTNERSHIPS WITH AND WITHOUT NET PROFIT   | (Thousand dollars)   |                |                                     |                                   |  |                            |                    |                                       |             |                   |                         |           |         |
| Total receipts.....                        | 1,254,433  | 1,108,552      | 795,643                             | 312,909                           | 145,881  | 34,800,486                 | 11,082,974         | 23,198,280                            | 2,006,198   | 1,259,596         | 4,926,770               | 4,276,552 | 650,218 |
| Business receipts.....                     | 1,230,227  | 1,087,209      | 780,365                             | 306,844                           | 143,018  | 34,432,268                 | 10,976,571         | 22,939,557                            | 1,976,846   | 1,242,322         | 4,895,215               | 4,247,330 | 647,885 |
| Income from other partnerships, etc.....   | 780  | 780            | 709                                 | 71                                | -  | 4,387                      | 1,518              | 2,857                                 | 97          | 807               | 807                     | 807       | -       |
| Nonqualifying dividends.....               | 11   | 11             | 11                                  | -                                 | -  | 1,592                      | 491                | 1,100                                 | 312         | 105               | 413                     | 411       | 2       |
| Interest.....                              | 1,895  | 1,438          | 1,006                               | 432                               | 457  | 38,688                     | 11,291             | 27,116                                | 3,794       | 1,911             | 1,981                   | 1,750     | 231     |
| Rents.....                                 | 3,957  | 3,665          | 2,584                               | 1,081                             | 292  | 97,043                     | 22,798             | 73,362                                | 5,729       | 6,698             | 12,938                  | 11,344    | 1,594   |
| Royalties.....                             | 60   | 54             | 50                                  | 4                                 | 6  | 2,680                      | 1,993              | 671                                   | 172         | 172               | 99                      | 99        | -       |
| Net farm profit.....                       | 53   | 53             | 17                                  | 36                                | -  | 1,948                      | 1,545              | 403                                   | 177         | 71                | 21                      | 18        | 3       |
| Net gain, noncapital assets.....           | 4,786  | 3,052          | 1,996                               | 1,056                             | 1,734  | 12,728                     | 4,194              | 8,438                                 | 533         | 930               | 1,417                   | 1,320     | 97      |
| Other receipts.....                        | 12,664   | 12,290         | 8,905                               | 3,385                             | 374  | 209,152                    | 62,573             | 144,776                               | 18,576      | 7,290             | 13,879                  | 13,473    | 406     |
| Total deductions.....                      | 1,102,215  | 980,401        | 704,803                             | 275,598                           | 121,814  | 32,520,659                 | 10,526,540         | 21,510,230                            | 1,867,946   | 1,165,918         | 4,672,521               | 4,079,186 | 593,335 |
| Cost of sales and operations, total.....   | 680,192  | 618,265        | 411,873                             | 206,392                           | 61,927   | 25,991,384                 | 9,003,985          | 16,603,568                            | 1,484,602   | 887,583           | 3,921,776               | 3,468,875 | 452,901 |
| Inventory, beginning-of-year.....          | 14,816   | 14,161         | 9,025                               | 5,136                             | 655  | 3,244,731                  | 831,836            | 2,359,552                             | 428,723     | 201,447           | 240,031                 | 224,606   | 16,025  |
| Purchases.....                             | 247,917  | 239,386        | 167,397                             | 71,989                            | 8,531  | 24,690,507                 | 8,446,719          | 15,872,262                            | 1,442,307   | 855,697           | 3,825,806               | 3,406,741 | 419,065 |
| Cost of labor.....                         | 229,579  | 196,425        | 142,399                             | 54,026                            | 33,154   | 200,597                    | 62,782             | 134,249                               | 19,929      | 4,852             | 10,602                  | 6,024     | 4,378   |
| Material and supplies.....                 | 29,341   | 25,831         | 19,139                              | 6,692                             | 3,510  | 169,976                    | 49,021             | 118,414                               | 13,290      | 2,986             | 11,300                  | 5,321     | 5,979   |
| Other costs.....                           | 174,107  | 157,254        | 84,203                              | 73,051                            | 16,853   | 1,125,392                  | 429,447            | 686,004                               | 52,711      | 32,571            | 75,179                  | 54,555    | 20,224  |
| Less: Inventory, end-of-year.....          | 15,568   | 14,792         | 10,290                              | 4,502                             | 776  | 3,439,819                  | 815,820            | 2,566,913                             | 472,358     | 209,370           | 241,742                 | 228,772   | 12,970  |
| Salaries and wages.....                    | 21,512   | 19,325         | 17,375                              | 1,950                             | 2,187  | 2,444,279                  | 553,826            | 1,851,059                             | 142,208     | 96,332            | 295,701                 | 238,711   | 56,990  |
| Payments to partners.....                  | 23,633   | 17,121         | 14,054                              | 3,067                             | 6,512  | 439,267                    | 99,481             | 332,129                               | 30,375      | 16,776            | 40,313                  | 33,366    | 6,947   |
| Rent.....                                  | 31,992   | 28,700         | 24,359                              | 4,341                             | 3,292  | 497,278                    | 75,438             | 416,444                               | 17,287      | 21,292            | 54,221                  | 42,123    | 12,098  |
| Interest.....                              | 15,804   | 13,960         | 9,899                               | 4,061                             | 1,844  | 150,855                    | 40,796             | 108,182                               | 11,827      | 6,044             | 11,823                  | 9,779     | 2,044   |
| Taxes.....                                 | 43,377   | 38,873         | 31,382                              | 7,491                             | 4,504  | 503,184                    | 106,208            | 388,479                               | 31,047      | 21,247            | 64,671                  | 55,272    | 9,399   |
| Casualty losses.....                       | 716  | 671            | 147                                 | 524                               | 45   | 4,119                      | 424                | 3,669                                 | 151         | 352               | 658                     | 485       | 173     |
| Bad debts.....                             | 1,472  | 1,136          | 744                                 | 392                               | 336  | 58,842                     | 16,302             | 41,355                                | 7,159       | 1,620             | 2,595                   | 2,259     | 336     |
| Repairs.....                               | 52,613   | 46,050         | 39,211                              | 6,839                             | 6,563  | 132,926                    | 30,749             | 99,918                                | 7,121       | 4,739             | 17,845                  | 14,422    | 3,423   |
| Depreciation.....                          | 78,083   | 66,862         | 52,691                              | 14,171                            | 11,221   | 350,985                    | 82,410             | 262,773                               | 22,527      | 21,659            | 43,617                  | 35,053    | 8,564   |
| Amortization.....                          | 1,564  | 22             | 1                                   | 21                                | 1,542  | 1,321                      | 93                 | 926                                   | 143         | 38                | 82                      | 49        | 33      |
| Depletion.....                             | 262  | 151            | 98                                  | 53                                | 111  | 1,513                      | 1,044              | 469                                   | 255         | 2                 | 40                      | 40        | -       |
| Retirement plans, etc.....                 | 1,035  | 986            | 667                                 | 319                               | 44   | 8,353                      | 3,937              | 4,313                                 | 233         | 441               | 923                     | 582       | 341     |
| Net loss from other partnerships, etc..... | 19   | 19             | 19                                  | -                                 | -  | 529                        | 339                | 184                                   | 17          | 5                 | 31                      | 31        | -       |
| Net farm loss.....                         | 79   | 79             | 79                                  | -                                 | -  | 202                        | 20                 | 182                                   | -           | 3                 | 3                       | 3         | -       |
| Net loss, noncapital assets.....           | 386  | 355            | 289                                 | 66                                | 31   | 2,202                      | 513                | 1,687                                 | 63          | 72                | 163                     | 155       | 8       |
| Other deductions.....                      | 149,476  | 127,826        | 101,915                             | 25,911                            | 21,650   | 1,933,720                  | 510,975            | 1,364,888                             | 107,531     | 87,756            | 218,059                 | 177,981   | 40,078  |
| Gross profit (less loss).....              | 550,035  | 468,944        | 368,492                             | 100,452                           | 81,091   | 8,440,884                  | 1,972,586          | 6,335,989                             | 492,244     | 354,739           | 973,439                 | 778,455   | 194,984 |
| Gross profit.....                          | 550,691  | 469,503        | 368,633                             | 100,870                           | 81,188   | 8,441,722                  | 1,980,554          | 6,348,831                             | 492,753     | 355,619           | 975,381                 | 780,195   | 195,186 |
| Gross loss.....                            | 656  | 559            | 141                                 | 418                               | 97   | 20,838                     | 7,968              | 12,842                                | 509         | 880               | 1,942                   | 1,740     | 202     |
| Net profit (less loss).....                | 152,218  | 128,151        | 90,840                              | 37,311                            | 24,067   | 2,279,827                  | 556,434            | 1,688,050                             | 138,252     | 93,678            | 254,249                 | 197,366   | 56,883  |
| Net profit.....                            | 172,144  | 142,387        | 98,982                              | 43,405                            | 29,757   | 2,444,455                  | 594,025            | 1,813,360                             | 148,313     | 100,782           | 271,620                 | 209,623   | 61,997  |
| Net loss.....                              | 19,926   | 14,236         | 8,142                               | 6,094                             | 5,690  | 164,628                    | 37,591             | 125,310                               | 10,061      | 7,104             | 17,371                  | 12,257    | 5,114   |
| PARTNERSHIPS WITH NET PROFIT               |  |                |                                     |                                   |  |                            |                    |                                       |             |                   |                         |           |         |
| Total receipts.....                        | 1,043,944  | 924,137        | 669,377                             | 254,760                           | 119,807  | 31,802,535                 | 10,243,094         | 21,067,716                            | 1,783,241   | 1,165,460         | 4,918,875               | 3,932,533 | 586,342 |
| Business receipts.....                     | 1,024,346  | 907,197        | 657,338                             | 249,859                           | 117,149  | 31,476,054                 | 10,149,522         | 20,836,803                            | 1,756,592   | 1,150,575         | 4,889,798               | 3,905,405 | 564,393 |
| Income from other partnerships, etc.....   | 744  | 744            | 709                                 | 35                                | -  | 4,166                      | 1,400              | 2,754                                 | 50          | 92                | 806                     | 806       | -       |
| Nonqualifying dividends.....               | 11   | 11             | 11                                  | -                                 | -  | 1,513                      | 478                | 1,034                                 | 309         | 98                | 368                     | 368       | 2       |
| Interest.....                              | 1,508  | 1,057          | 942                                 | 115                               | 451  | 34,981                     | 9,303              | 25,411                                | 3,404       | 1,785             | 1,907                   | 1,679     | 228     |
| Rents.....                                 | 2,709  | 2,550          | 1,818                               | 732                               | 159  | 83,246                     | 20,806             | 61,558                                | 4,372       | 5,079             | 12,244                  | 10,941    | 1,304   |
| Royalties.....                             | 59   | 53             | 43                                  | 4                                 | 6  | 2,023                      | 1,437              | 570                                   | 172         | 150               | 42                      | 42        | -       |
| Net farm profit.....                       | 53   | 53             | 17                                  | 36                                | -  | 762                        | 359                | 403                                   | 177         | 71                | 21                      | 18        | 3       |
| Net gain, noncapital assets.....           | 4,280  | 2,552          | 1,512                               | 1,040                             | 1,728  | 11,193                     | 3,776              | 7,328                                 | 440         | 918               | 1,322                   | 1,229     | 93      |
| Other receipts.....                        | 10,234   | 9,920          | 6,981                               | 2,939                             | 314  | 191,597                    | 58,013             | 131,855                               | 17,225      | 6,692             | 12,366                  | 12,447    | 319     |
| Total deductions.....                      | 871,800  | 781,750        | 570,395                             | 211,355                           | 90,050   | 29,361,080                 | 9,651,069          | 19,294,356                            | 1,634,928   | 1,064,678         | 4,247,255               | 3,722,910 | 524,345 |
| Cost of sales and operations, total.....   | 553,829  | 504,709        | 342,696                             | 162,013                           | 49,120   | 23,682,140                 | 8,299,827          | 15,019,018                            | 1,310,852   | 816,049           | 3,587,657               | 3,180,907 | 406,750 |
| Inventory, beginning-of-year.....          | 10,051   | 9,482          | 7,259                               | 2,223                             | 569  | 2,828,001                  | 727,521            | 2,051,450                             | 354,111     | 173,373           | 213,031                 | 199,110   | 13,921  |
| Purchases.....                             | 189,753  | 182,541        | 138,748                             | 43,793                            | 7,212  | 22,593,424                 | 7,827,743          | 14,414,960                            | 1,293,711   | 790,000           | 3,507,941               | 3,130,732 | 377,209 |
| Cost of labor.....                         | 195,456  | 168,637        | 119,893                             | 48,744                            | 26,819   | 174,001                    | 54,411             | 116,305                               | 17,899      | 3,782             | 7,777                   | 4,056     | 3,721   |
| Material and supplies.....                 | 23,871   | 21,852         | 15,989                              | 5,863                             | 2,019  | 147,014                    | 43,820             | 100,719                               | 8,060       | 2,871             | 10,532                  | 5,058     | 5,474   |
| Other costs.....                           | 143,449  | 130,321        | 67,502                              | 62,819                            | 13,128   | 981,893                    | 374,939            | 597,577                               | 41,751      | 30,788            | 65,432                  | 47,704    | 17,728  |
| Less: Inventory, end-of-year.....          | 8,751  | 8,124          | 6,695                               | 1,429                             | 627  | 3,042,193                  | 728,607            | 2,261,993                             | 409,680     | 184,765           | 217,056                 | 209,753   | 11,303  |
| Salaries and wages.....                    | 14,591   | 13,881         | 12,481                              | 1,400                             | 710  | 2,176,714                  | 503,599            | 1,635,783                             | 123,646     | 88,299            | 264,201                 | 214,835   | 49,366  |
| Payments to partners.....                  | 16,734   | 12,182         | 10,019                              | 2,163                             | 4,552  | 343,204                    | 79,858             | 257,388                               | 29,426      | 14,416            | 31,004                  | 26,712    | 4,292   |
| Rent.....                                  | 24,462   | 22,243         | 18,499                              | 3,744                             | 2,219  | 430,353                    | 66,041             | 359,519                               | 14,712      | 18,821            | 46,225                  | 36,302    | 9,923   |
| Interest.....                              | 9,391  | 8,260          | 6,664                               | 1,596                             | 1,131  | 117,147                    | 31,986             | 83,372                                | 7,365       | 5,018             | 9,813                   | 8,232     | 1,531   |
| Taxes.....                                 | 35,006   | 31,331         | 24,849                              | 6,482                             | 3,675  | 445,516                    | 95,742             | 341,052                               | 26,524      |                   |                         |           |         |



## Business Returns/1968 • Partnerships

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item                                     | Wholesale and retail trade—Continued |                           |                          |         |                              |   |               |                 |               |                    |  |
|--|--------------------------------------|---------------------------|--------------------------|---------|------------------------------|---|---------------|-----------------|---------------|--------------------|--|
|  | Retail trade—Continued               |                           |                          |         |                              |   |               |                 |               |                    | Wholesale and retail trade not allocable |
|  | Automotive dealers                   |                           |                          |         | Apparel and accessory stores | Furniture, home furnishings, and equipment stores | Eating places | Drinking places | Liquor stores | Other retail trade |  |
| Total                                    | Motor vehicle dealers                | Gasoline service stations | Other automotive dealers |         |                              |   |               |                 |               |                    |  |
| NUMBER OF PARTNERSHIPS                   | (38)                                 | (39)                      | (40)                     | (41)    | (42)                         | (43)  | (44)          | (45)            | (46)          | (47)               | (48)                                     |
| With and without net profit.....         | 34,880                               | 7,348                     | 21,762                   | 5,770   | 11,166                       | 11,315  | 23,233        | 11,899          | 5,237         | 29,147             | 2,399                                    |
| With net profit.....                     | 27,992                               | 5,502                     | 18,452                   | 4,038   | 9,200                        | 9,215   | 18,315        | 9,398           | 4,382         | 21,694             | 1,975                                    |
| (Thousand dollars)                       |                                      |                           |                          |         |                              |   |               |                 |               |                    |  |
| PARTNERSHIPS WITH AND WITHOUT NET PROFIT |                                      |                           |                          |         |                              |   |               |                 |               |                    |  |
| Total receipts.....                      | 5,977,256                            | 2,809,511                 | 2,486,401                | 681,344 | 1,286,709                    | 1,487,650   | 1,827,239     | 651,954         | 783,963       | 2,990,945          | 519,232                                  |
| Business receipts.....                   | 5,917,306                            | 2,772,507                 | 2,473,587                | 671,212 | 1,265,809                    | 1,455,227   | 1,807,946     | 643,666         | 779,119       | 2,956,101          | 516,140                                  |
| Income from other partnerships, etc..... | 239                                  |                           | 187                      | 44      | 69                           | 167   | 142           | 29              |               | 1,248              | 12                                       |
| Nonqualifying dividends.....             | 20                                   | 16                        | 4                        |         | 6                            | 103   | 22            | 60              | 4             | 55                 | 1  |
| Interest.....                            | 7,474                                | 5,775                     | 846                      | 853     | 1,972                        | 4,115   | 730           | 238             | 144           | 4,757              | 281                                      |
| Rents.....                               | 14,085                               | 5,452                     | 5,150                    | 3,483   | 4,335                        | 5,206   | 9,599         | 3,680           | 2,311         | 8,781              | 883                                      |
| Royalties.....                           | 88                                   | 40                        | 48                       |         |                              | 28  | 24            | 42              | 7             | 39                 | 16                                       |
| Net farm profit.....                     | 7                                    | 7                         |                          |         |                              | 3   |               | 5               |               | 119                |  |
| Net gain, noncapital assets.....         | 1,596                                | 427                       | 807                      | 362     | 169                          | 202   | 1,617         | 674             | 287           | 1,013              | 96                                       |
| Other receipts.....                      | 36,441                               | 25,279                    | 5,772                    | 5,390   | 14,349                       | 22,599  | 7,159         | 3,560           | 2,091         | 18,832             | 1,803                                    |
| Total deductions.....                    | 5,671,140                            | 2,722,758                 | 2,316,429                | 631,953 | 1,148,883                    | 1,343,085   | 1,645,444     | 566,505         | 725,226       | 2,703,562          | 483,889                                  |
| Cost of sales and operations, total....  | 4,740,776                            | 2,366,532                 | 1,889,424                | 484,820 | 816,637                      | 959,495   | 862,329       | 333,125         | 609,856       | 1,987,389          | 383,831                                  |
| Inventory, beginning-of-year.....        | 453,592                              | 266,184                   | 81,071                   | 106,337 | 263,617                      | 227,090   | 32,436        | 23,325          | 77,199        | 411,492            | 53,343                                   |
| Purchases.....                           | 4,368,335                            | 2,066,329                 | 1,820,455                | 481,551 | 811,484                      | 925,706   | 792,774       | 320,265         | 602,639       | 1,927,249          | 371,526                                  |
| Cost of labor.....                       | 51,675                               | 41,384                    | 4,849                    | 5,442   | 5,871                        | 13,563  | 15,040        | 1,408           | 237           | 11,072             | 3,566                                    |
| Material and supplies.....               | 30,001                               | 16,631                    | 6,517                    | 6,853   | 3,800                        | 13,054  | 18,737        | 3,447           | 425           | 21,374             | 2,541                                    |
| Other costs.....                         | 367,193                              | 290,045                   | 63,580                   | 13,568  | 13,221                       | 29,543  | 35,578        | 8,361           | 10,328        | 61,319             | 9,941                                    |
| Less: Inventory, end-of-year.....        | 530,020                              | 314,041                   | 87,048                   | 128,931 | 281,356                      | 249,461   | 32,236        | 23,681          | 80,972        | 445,117            | 57,086                                   |
| Salaries and wages.....                  | 321,937                              | 119,097                   | 151,968                  | 50,872  | 124,175                      | 128,925   | 363,871       | 82,320          | 34,817        | 260,773            | 39,394                                   |
| Payments to partners.....                | 69,497                               | 26,869                    | 30,764                   | 11,864  | 24,027                       | 25,345  | 33,070        | 14,159          | 9,631         | 62,936             | 7,657                                    |
| Rent.....                                | 81,676                               | 16,747                    | 53,712                   | 11,217  | 44,017                       | 29,690  | 70,645        | 21,269          | 12,183        | 64,169             | 5,391                                    |
| Interest.....                            | 30,758                               | 20,414                    | 4,656                    | 5,688   | 5,868                        | 8,910   | 12,939        | 4,654           | 2,776         | 13,223             | 1,877                                    |
| Taxes.....                               | 72,467                               | 19,056                    | 42,816                   | 10,595  | 21,234                       | 25,760  | 57,980        | 26,853          | 16,634        | 50,586             | 8,497                                    |
| Casualty losses.....                     | 407                                  | 116                       | 258                      | 33      | 124                          | 413   | 503           | 231             | 197           | 633                | 26                                       |
| Bad debts.....                           | 13,493                               | 7,182                     | 3,453                    | 2,858   | 2,236                        | 6,264   | 484           | 419             | 343           | 6,742              | 1,185                                    |
| Repairs.....                             | 17,073                               | 9,298                     | 5,008                    | 2,767   | 4,116                        | 4,924   | 19,337        | 7,344           | 3,009         | 14,410             | 2,259                                    |
| Depreciation.....                        | 39,948                               | 13,248                    | 18,372                   | 8,328   | 11,330                       | 16,911  | 44,377        | 14,523          | 7,616         | 40,265             | 5,802                                    |
| Amortization.....                        | 48                                   | 21                        | 27                       |         | 109                          | 83  | 277           | 65              | 20            | 61                 | 2  |
| Depletion.....                           | 21                                   | 5                         | 7                        | 9       | 3                            | 4   | 5             | 78              | 11            | 50                 |  |
| Retirement plans, etc.....               | 405                                  | 290                       | 62                       | 53      | 122                          | 421   | 718           | 6               | 47            | 997                | 103                                      |
| Net loss from other partnerships, etc..  | 50                                   | 21                        |                          | 29      | 1                            | 15  | 25            |                 | 1             | 39                 | 6  |
| Net farm loss.....                       | 37                                   | 28                        | 9                        |         |                              | 26  |               |                 |               | 116                |  |
| Net loss, noncapital assets.....         | 239                                  | 8                         | 90                       | 141     | 148                          | 28  | 440           | 329             | 47            | 158                | 2  |
| Other deductions.....                    | 282,308                              | 123,826                   | 115,803                  | 42,679  | 94,736                       | 135,897   | 178,418       | 61,130          | 28,038        | 201,015            | 27,857                                   |
| Gross profit (less loss).....            | 1,176,530                            | 405,975                   | 584,163                  | 186,392 | 449,172                      | 495,732   | 945,617       | 310,541         | 169,263       | 968,712            | 132,309                                  |
| Gross profit.....                        | 1,178,695                            | 407,080                   | 584,686                  | 186,929 | 452,474                      | 496,143   | 946,388       | 310,627         | 169,306       | 971,445            | 132,337                                  |
| Gross loss.....                          | 2,165                                | 1,105                     | 523                      | 537     | 3,302                        | 411   | 771           | 86              | 43            | 2,733              | 28                                       |
| Net profit (less loss).....              | 306,116                              | 86,753                    | 169,972                  | 49,391  | 137,826                      | 144,565   | 181,795       | 85,449          | 58,737        | 287,383            | 35,343                                   |
| Net profit.....                          | 328,067                              | 94,895                    | 177,662                  | 55,510  | 145,753                      | 153,389   | 203,962       | 92,003          | 60,649        | 308,822            | 37,070                                   |
| Net loss.....                            | 21,951                               | 8,142                     | 7,690                    | 6,119   | 7,927                        | 8,824   | 22,167        | 6,554           | 1,912         | 21,439             | 1,727                                    |
| PARTNERSHIPS WITH NET PROFIT             |                                      |                           |                          |         |                              |   |               |                 |               |                    |  |
| Total receipts.....                      | 5,384,508                            | 2,528,313                 | 2,278,423                | 577,772 | 1,207,143                    | 1,360,526   | 1,622,841     | 573,953         | 729,683       | 2,721,486          | 492,725                                  |
| Business receipts.....                   | 5,330,001                            | 2,494,857                 | 2,266,195                | 568,949 | 1,187,936                    | 1,330,591   | 1,607,636     | 566,961         | 725,316       | 2,691,397          | 489,729                                  |
| Income from other partnerships, etc..... | 239                                  |                           | 187                      | 44      | 69                           | 163   | 58            | 29              |               | 1,248              | 12                                       |
| Nonqualifying dividends.....             | 9                                    | 5                         | 4                        |         | 6                            | 103   | 22            | 60              | 4             | 55                 | 1  |
| Interest.....                            | 7,027                                | 5,401                     | 815                      | 811     | 1,962                        | 3,691   | 706           | 211             | 144           | 4,574              | 267                                      |
| Rents.....                               | 13,057                               | 4,919                     | 4,942                    | 3,196   | 3,226                        | 4,250   | 6,778         | 3,107           | 2,056         | 6,888              | 882                                      |
| Royalties.....                           | 88                                   | 40                        | 48                       |         |                              | 22  | 24            | 26              | 7             | 39                 | 16                                       |
| Net farm profit.....                     | 7                                    | 7                         |                          |         |                              | 3   |               | 5               |               | 119                |  |
| Net gain, noncapital assets.....         | 1,346                                | 224                       | 760                      | 362     | 135                          | 200   | 1,287         | 553             | 241           | 886                | 89                                       |
| Other receipts.....                      | 32,734                               | 22,852                    | 5,472                    | 4,410   | 13,809                       | 21,503  | 6,330         | 3,001           | 1,915         | 16,280             | 1,729                                    |
| Total deductions.....                    | 5,056,441                            | 2,433,418                 | 2,100,761                | 522,262 | 1,061,390                    | 1,207,137   | 1,418,879     | 481,950         | 669,034       | 2,412,664          | 455,655                                  |
| Cost of sales and operations, total....  | 4,255,759                            | 2,128,859                 | 1,721,447                | 405,453 | 763,406                      | 871,193   | 754,907       | 294,260         | 569,891       | 1,795,044          | 363,295                                  |
| Inventory, beginning-of-year.....        | 392,197                              | 233,223                   | 72,843                   | 86,131  | 235,967                      | 196,180   | 27,313        | 20,797          | 71,184        | 362,297            | 49,030                                   |
| Purchases.....                           | 3,932,848                            | 1,867,468                 | 1,661,883                | 403,497 | 760,551                      | 841,274   | 693,280       | 284,514         | 564,348       | 1,746,493          | 350,721                                  |
| Cost of labor.....                       | 45,465                               | 36,235                    | 4,241                    | 4,989   | 5,333                        | 12,634  | 13,287        | 658             | 202           | 9,268              | 3,285                                    |
| Material and supplies.....               | 25,449                               | 15,312                    | 5,957                    | 4,180   | 3,665                        | 10,905  | 16,088        | 2,881           | 362           | 19,386             | 2,475                                    |
| Other costs.....                         | 322,317                              | 255,499                   | 55,099                   | 11,719  | 12,914                       | 27,511  | 31,285        | 6,688           | 8,065         | 50,826             | 9,377                                    |
| Less: Inventory, end-of-year.....        | 462,517                              | 278,878                   | 78,576                   | 105,063 | 255,024                      | 217,311   | 26,866        | 21,278          | 74,270        | 393,226            | 51,593                                   |
| Salaries and wages.....                  | 285,469                              | 106,630                   | 136,972                  | 41,867  | 114,221                      | 115,192   | 314,408       | 67,401          | 30,566        | 232,380            | 37,332                                   |
| Payments to partners.....                | 51,129                               | 21,028                    | 22,728                   | 7,373   | 20,353                       | 19,883  | 25,831        | 8,851           | 7,338         | 49,157             | 5,958                                    |
| Rent.....                                | 71,910                               | 14,189                    | 49,070                   | 8,651   | 39,645                       | 25,835  | 59,396        | 17,002          | 10,643        | 55,330             | 4,793                                    |
| Interest.....                            | 22,841                               | 14,770                    | 3,774                    | 4,297   | 4,211                        | 7,432   | 9,703         | 3,748           | 2,195         | 10,540             | 1,789                                    |
| Taxes.....                               | 64,085                               | 16,008                    | 39,328                   | 8,749   | 18,898                       | 23,197  | 50,473        | 22,261          | 14,232        | 44,346             | 8,122                                    |
| Casualty losses.....                     | 213                                  | 43                        | 161                      | 9       | 98                           | 78  | 279           | 226             | 191           | 295                | 22                                       |
| Bad debts.....                           | 10,633                               | 5,932                     | 2,937                    | 1,764   | 1,808                        | 5,339   | 437           | 383             | 325           | 5,818              | 1,168                                    |
| Repairs.....                             | 14,407                               | 7,510                     | 4,537                    | 2,360   | 3,490                        | 4,265   | 16,428        | 6,271           | 2,677         | 11,989             | 2,082                                    |
| Depreciation.....                        | 33,688                               | 10,248                    | 16,393                   | 7,047   | 9,639                        | 14,486  | 36,465        | 11,965          | 6,112         | 33,444             | 5,462                                    |
| Amortization.....                        | 46                                   | 21                        | 25                       |         | 63                           | 83  | 204           | 47              | 20            | 61                 | 2  |
| Depletion.....                           | 19                                   | 5                         | 9                        | 3       | 2                            | 5   | 5             | 11              | 50            | 50                 |  |
| Retirement plans, etc.....               | 395                                  | 288                       | 62                       | 45      | 122                          | 420   | 700           | 6               | 45            | 820                | 103                                      |
| Net loss from other partnerships, etc..  | 31                                   | 21                        |                          | 10      | 1                            | 6   | 11            |                 | 1             | 39                 | 6  |
| Net farm loss.....                       | 28                                   | 28                        |                          |         |                              | 26  |               |                 |               | 115                |  |
| Net loss, noncapital assets.....         | 84                                   | 7                         | 36                       | 41      | 148                          | 13  | 57            | 37              |               | 113                | 2  |
| Other deductions.....                    | 245,704                              | 107,831                   | 103,286                  | 34,587  | 85,284                       | 119,713   | 149,549       | 49,492          | 24,787        | 173,117            | 25,519                                   |
| Gross profit (less loss).....            | 1,074,242                            | 365,998                   | 544,748                  | 163,496 | 424,530                      | 459,398   | 852,729       | 272,701         | 155,425       | 896,353            | 126,434                                  |
| Gross profit.....                        | 1,074,567                            | 365,998                   | 545,073                  | 163,496 | 426,363                      | 459,398   | 852,761       | 272,701         | 155,425       | 896,353            | 126,434                                  |
| Gross loss.....                          | 325                                  |                           | 325                      |         | 1,833                        |   | 32            |                 |               |                    |  |
| Net profit.....                          | 328,067                              | 94,895                    | 177,662                  | 55,510  | 145,753                      | 153,389   | 203,962       | 92,003          | 60,649        | 308,822            | 37,070                                   |

Footnote at end of table.

## Business Returns/1968 • Partnerships

139

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item                                     | Finance, insurance, and real estate |           |                                   |  |                                  |  |             |  |   |                               |                   |
|--|-------------------------------------|-----------|-----------------------------------|--|----------------------------------|--|-------------|--|---|-------------------------------|-------------------|
|  | Total                               | Finance   |                                   |  |                                  |  | Real estate |  |   |                               |                   |
|  |                                     | Total     | Banking and other credit agencies | Security and commodity brokers, dealers, exchanges, and services | Holding and investment companies | Insurance agents, brokers, and service | Total       | Operators, except developers, and lessors of buildings | Lessors of real property other than buildings | Agents, brokers, and managers | Other real estate |
| NUMBER OF PARTNERSHIPS                   | (49)                                | (50)      | (51)                              | (52)   | (53)                             | (54)                                   | (55)        | (56)   | (57)  | (58)                          | (59)              |
| With and without net profit.....         | 298,531                             | 65,765    | 3,228                             | 6,761  | 55,776                           | 11,301                                 | 221,465     | 182,471  | 17,402  | 10,402                        | 11,190            |
| With net profit.....                     | 177,457                             | 33,817    | 2,889                             | 4,448  | 26,480                           | 9,902                                  | 133,738     | 107,901  | 12,670  | 6,821                         | 6,746             |
| (Thousand dollars)                       |                                     |           |                                   |  |                                  |  |             |  |   |                               |                   |
| PARTNERSHIPS WITH AND WITHOUT NET PROFIT |                                     |           |                                   |  |                                  |  |             |  |   |                               |                   |
| Total receipts.....                      | 10,690,078                          | 3,439,154 | 182,837                           | 2,782,027  | 474,290                          | 771,069                                | 6,473,855   | 5,322,248  | 171,670                                       | 461,655                       | 524,282           |
| Business receipts.....                   | 9,397,480                           | 2,630,169 | 110,081                           | 2,311,042  | 209,046                          | 757,597                                | 6,009,714   | 5,125,407  | 41,514  | 414,730                       | 428,063           |
| Income from other partnerships, etc....  | 52,124                              | 41,347    | 1,778                             | 15,409   | 24,160                           | 272                                    | 10,505      | 6,127  | 189   | 2,903                         | 1,286             |
| Nonqualifying dividends.....             | 19,758                              | 19,107    | 58                                | 2,371  | 16,678                           | -                                      | 651         | 465  | 142   | 12                            | 32                |
| Interest.....                            | 575,706                             | 454,744   | 51,091                            | 245,220  | 158,433                          | 4,553                                  | 116,409     | 62,792   | 9,075   | 13,209                        | 31,333            |
| Rents.....                               | 175,256                             | 26,474    | 1,718                             | 4,497  | 20,259                           | 3,833                                  | 144,949     | 25,146   | 102,148                                       | 8,505                         | 9,600             |
| Royalties.....                           | 70,218                              | 55,317    | 149                               | 41,812   | 13,356                           | 4                                      | 14,897      | 4,470  | 10,328  | 33                            | 66                |
| Net farm profit.....                     | 1,259                               | 28        | 3                                 | 3  | 22                               | -                                      | 1,231       | 520  | 709   | -                             | 2                 |
| Net gain, noncapital assets.....         | 71,801                              | 17,577    | 192                               | 6,151  | 11,234                           | 505                                    | 53,719      | 38,480   | 828   | 7,768                         | 6,643             |
| Other receipts.....                      | 326,476                             | 194,391   | 17,767                            | 155,522  | 21,102                           | 4,305                                  | 127,780     | 58,841   | 6,737   | 14,945                        | 47,257            |
| Total deductions.....                    | 9,622,234                           | 2,776,764 | 128,118                           | 2,246,460  | 402,186                          | 542,814                                | 6,302,656   | 5,358,777  | 138,088                                       | 376,869                       | 428,922           |
| Cost of sales and operations, total....  | 501,621                             | 119,701   | 13,765                            | 77,759   | 28,177                           | 136,506                                | 245,414     | 53,649   | 8,133   | 127,145                       | 56,487            |
| Inventory, beginning-of-year.....        | 76,882                              | 6,543     | 1,226                             | -  | 5,317                            | 484                                    | 69,855      | 5,952  | -   | 34,249                        | 29,654            |
| Purchases.....                           | 200,580                             | 73,928    | 7,400                             | 45,479   | 21,049                           | 37,872                                 | 88,780      | 26,065   | 1,160   | 45,186                        | 16,369            |
| Cost of labor.....                       | 15,271                              | 1,379     | 7                                 | 965  | 407                              | 2,742                                  | 11,150      | 3,799  | 821   | 6,197                         | 333               |
| Material and supplies.....               | 5,948                               | 102       | 13                                | 42   | 47                               | 83                                     | 5,763       | 3,684  | 121   | 480                           | 1,478             |
| Other costs.....                         | 282,183                             | 40,718    | 6,508                             | 31,273   | 2,937                            | 95,911                                 | 145,554     | 20,330   | 11,626  | 76,064                        | 37,534            |
| Less: Inventory, end-of-year.....        | 79,243                              | 2,969     | 1,389                             | -  | 1,580                            | 586                                    | 75,688      | 6,181  | 5,595   | 35,031                        | 28,881            |
| Salaries and wages.....                  | 1,300,415                           | 927,339   | 38,013                            | 870,194  | 19,132                           | 97,830                                 | 275,246     | 206,236  | 1,916   | 31,549                        | 35,545            |
| Payments to partners.....                | 253,177                             | 150,722   | 4,520                             | 132,774  | 13,428                           | 44,790                                 | 57,665      | 28,842   | 1,596   | 15,414                        | 11,813            |
| Rent.....                                | 225,641                             | 82,505    | 4,262                             | 71,547   | 6,696                            | 18,395                                 | 124,741     | 105,614  | 5,405   | 7,458                         | 6,264             |
| Interest.....                            | 2,012,793                           | 404,425   | 19,939                            | 258,488  | 125,998                          | 3,831                                  | 1,604,537   | 1,442,638  | 33,978  | 38,159                        | 89,762            |
| Taxes.....                               | 1,099,957                           | 131,148   | 4,963                             | 96,335   | 27,850                           | 9,061                                  | 919,748     | 841,547  | 27,427  | 19,635                        | 31,139            |
| Casualty losses.....                     | 6,057                               | 2,414     | 97                                | 2,060  | 257                              | 233                                    | 3,410       | 1,993  | 141   | 39                            | 1,237             |
| Bad debts.....                           | 25,511                              | 15,035    | 5,569                             | 4,206  | 5,260                            | 5,498                                  | 4,978       | 3,662  | 30  | 87                            | 1,199             |
| Repairs.....                             | 249,559                             | 8,189     | 597                               | 4,716  | 2,876                            | 1,700                                  | 239,670     | 223,811  | 3,786   | 6,938                         | 5,135             |
| Depreciation.....                        | 1,488,744                           | 33,896    | 2,114                             | 16,701   | 15,081                           | 9,027                                  | 1,445,821   | 1,389,133  | 21,777  | 20,358                        | 14,553            |
| Amortization.....                        | 3,631                               | 1,635     | 7                                 | 1,554  | 74                               | 131                                    | 1,865       | 1,718  | -   | 18                            | 129               |
| Depletion.....                           | 38,239                              | 34,456    | 59                                | 24,682   | 9,715                            | 1                                      | 3,782       | 795  | 2,966   | 7                             | 14                |
| Retirement plans, etc.....               | 34,368                              | 32,860    | 829                               | 31,225   | 806                              | 805                                    | 703         | 197  | -   | 346                           | 160               |
| Net loss from other partnerships, etc..  | 89,919                              | 59,468    | 432                               | 6,132  | 52,904                           | 14                                     | 30,437      | 23,139   | 596   | 2,701                         | 4,001             |
| Net farm loss.....                       | 2,119                               | 312       | -                                 | 293  | 19                               | -                                      | 1,807       | 26   | 1,781   | -                             | -                 |
| Net loss, noncapital assets.....         | 21,409                              | 7,597     | 6                                 | 5,194  | 2,397                            | 320                                    | 13,492      | 12,455   | 383   | -                             | 654               |
| Other deductions.....                    | 2,309,074                           | 765,062   | 32,946                            | 640,600  | 91,516                           | 214,672                                | 1,329,340   | 1,023,322  | 28,173  | 107,015                       | 170,830           |
| Gross profit (less loss).....            | 8,895,859                           | 2,510,468 | 96,316                            | 2,233,283  | 180,869                          | 621,091                                | 5,764,300   | 5,071,758  | 33,381  | 287,585                       | 371,576           |
| Gross profit.....                        | 8,898,663                           | 2,510,619 | 96,316                            | 2,233,283  | 181,020                          | 621,091                                | 5,766,953   | 5,071,781  | 33,946  | 289,650                       | 371,576           |
| Gross loss.....                          | 2,804                               | 151       | -                                 | -  | 151                              | -                                      | 2,653       | 23   | 565   | 2,065                         | 95,360            |
| Net profit (less loss).....              | 1,067,844                           | 662,390   | 54,719                            | 535,567  | 72,104                           | 228,255                                | 177,199     | 136,529  | 33,582  | 84,786                        | 165,999           |
| Net profit.....                          | 2,263,385                           | 933,368   | 55,504                            | 589,173  | 288,691                          | 230,913                                | 1,099,104   | 749,377  | 65,760  | 117,968                       | 165,999           |
| Net loss.....                            | 1,195,541                           | 270,978   | 785                               | 53,606   | 216,587                          | 2,658                                  | 921,905     | 785,906  | 32,178  | 33,182                        | 70,639            |
| PARTNERSHIPS WITH NET PROFIT             |                                     |           |                                   |  |                                  |  |             |  |   |                               |                   |
| Total receipts.....                      | 8,055,989                           | 3,254,297 | 173,283                           | 2,673,732  | 407,282                          | 725,955                                | 4,075,737   | 3,079,411  | 148,078                                       | 404,556                       | 443,692           |
| Business receipts.....                   | 6,953,126                           | 2,518,359 | 100,730                           | 2,233,546  | 184,083                          | 713,270                                | 3,721,497   | 2,951,683  | 37,204  | 367,060                       | 365,553           |
| Income from other partnerships, etc....  | 47,473                              | 37,166    | 1,778                             | 13,558   | 21,830                           | 272                                    | 10,035      | 5,740  | 189   | 2,850                         | 1,256             |
| Nonqualifying dividends.....             | 17,799                              | 17,337    | 58                                | 1,239  | 15,940                           | -                                      | 562         | 406  | 125   | 1                             | 30                |
| Interest.....                            | 507,331                             | 416,689   | 50,998                            | 231,807  | 133,884                          | 4,369                                  | 86,273      | 43,871   | 6,517   | 11,257                        | 24,628            |
| Rents.....                               | 131,136                             | 21,701    | 1,696                             | 4,234  | 15,771                           | 3,552                                  | 105,883     | 9,242  | 88,703  | 1,769                         | 6,169             |
| Royalties.....                           | 50,331                              | 39,556    | 112                               | 33,338   | 6,106                            | -                                      | 10,775      | 2,552  | 8,151   | 25                            | 47                |
| Net farm profit.....                     | 1,138                               | 9         | 3                                 | 3  | 3                                | -                                      | 1,129       | 520  | 607   | -                             | 2                 |
| Net gain, noncapital assets.....         | 60,594                              | 16,123    | 163                               | 5,054  | 10,906                           | 478                                    | 43,953      | 28,855   | 795   | 7,753                         | 6,550             |
| Other receipts.....                      | 287,101                             | 187,457   | 17,745                            | 150,953  | 18,759                           | 4,014                                  | 95,630      | 36,545   | 5,787   | 13,841                        | 39,457            |
| Total deductions.....                    | 5,792,604                           | 2,320,929 | 117,779                           | 2,084,559  | 118,591                          | 495,042                                | 2,976,633   | 2,330,034  | 82,318  | 286,588                       | 277,693           |
| Cost of sales and operations, total....  | 425,708                             | 106,337   | 10,117                            | 76,953   | 19,267                           | 122,502                                | 196,869     | 35,509   | 7,838   | 104,390                       | 49,132            |
| Inventory, beginning-of-year.....        | 63,330                              | 4,166     | 1,226                             | -  | 2,940                            | 393                                    | 58,771      | 3,734  | -   | 27,764                        | 27,273            |
| Purchases.....                           | 174,448                             | 67,494    | 7,381                             | 45,479   | 14,634                           | 31,846                                 | 75,108      | 22,781   | 1,137   | 39,052                        | 12,138            |
| Cost of labor.....                       | 13,112                              | 992       | -                                 | 742  | 250                              | 2,701                                  | 9,419       | 2,970  | 795   | 5,321                         | 333               |
| Material and supplies.....               | 3,423                               | 69        | 13                                | 42   | 14                               | 67                                     | 3,287       | 1,265  | 79  | 465                           | 1,478             |
| Other costs.....                         | 239,313                             | 35,477    | 2,886                             | 30,690   | 1,901                            | 87,898                                 | 115,938     | 9,238  | 11,422  | 62,296                        | 32,982            |
| Less: Inventory, end-of-year.....        | 67,918                              | 1,861     | 1,389                             | -  | 472                              | 403                                    | 65,654      | 4,479  | 5,595   | 30,508                        | 25,072            |
| Salaries and wages.....                  | 1,122,832                           | 882,049   | 37,366                            | 829,977  | 14,706                           | 90,382                                 | 150,401     | 97,597   | 1,356   | 24,631                        | 26,817            |
| Payments to partners.....                | 197,483                             | 130,988   | 4,253                             | 121,544  | 5,191                            | 34,271                                 | 32,224      | 11,242   | 191   | 12,720                        | 8,071             |
| Rent.....                                | 156,662                             | 73,339    | 4,056                             | 67,416   | 1,867                            | 16,747                                 | 66,576      | 50,581   | 4,438   | 6,520                         | 5,037             |
| Interest.....                            | 861,773                             | 268,900   | 19,339                            | 225,283  | 24,278                           | 3,182                                  | 589,691     | 513,238  | 11,291  | 19,018                        | 46,144            |
| Taxes.....                               | 607,617                             | 103,822   | 4,882                             | 90,482   | 8,458                            | 8,545                                  | 495,250     | 448,594  | 17,786  | 12,815                        | 16,055            |
| Casualty losses.....                     | 2,563                               | 2,183     | 97                                | 2,060  | 26                               | 233                                    | 147         | 104  | -   | 26                            | 17                |
| Bad debts.....                           | 16,110                              | 10,035    | 5,468                             | 4,044  | 523                              | 4,745                                  | 1,330       | 599  | 30  | 76                            | 625               |
| Repairs.....                             | 132,108                             | 6,936     | 573                               | 4,567  | 1,796                            | 1,605                                  | 123,567     | 114,109  | 2,714   | 2,969                         | 3,775             |
| Depreciation.....                        | 659,777                             | 24,408    | 2,012                             | 15,640   | 6,756                            | 8,321                                  | 627,048     | 588,362  | 14,578  | 13,371                        | 10,737            |
| Amortization.....                        | 2,494                               | 1,547     | 7                                 | 1,540  | -                                | 55                                     | 892         | 853  | -   | -                             | 39                |
| Depletion.....                           | 20,535                              | 18,198    | 30                                | 16,671   | 1,497                            | -                                      | 2,337       | 708  | 1,614   | 7                             | 8                 |
| Retirement plans, etc.....               | 33,242                              | 32,090    | 829                               | 30,459   | 802                              | 668                                    | 484         | 139  | -   | 185                           | 160               |
| Net loss from other partnerships, etc..  | 7,138                               | 4,498     | 432                               | 2,892  | 1,174                            | 14                                     | 2,626       | 752  | 596   | 420                           | 858               |
| Net farm loss.....                       | 154                                 | 19        | -                                 | -  | 19                               | -                                      | 135         | 26   | 109   | -                             | -                 |
| Net loss, noncapital assets.....         | 2,413                               | 1,285     | 6                                 | 962  | 317                              | 273                                    | 855         | 478  | 358   | -                             | 19                |
| Other deductions.....                    | 1,543,995                           | 654,295   | 28,312                            | 594,069  | 31,914                           | 203,499                                | 686,201     | 467,143  | 19,419  | 89,440                        | 110,199           |
| Gross profit (less loss).....            | 6,527,418                           | 2,412,022 | 90,613                            | 2,156,593  | 164,816                          | 590,768                                | 3,524,628   | 2,916,171  | 29,366  | 262,670                       | 316,421           |
| Gross profit.....                        | 6,528,025                           | 2,412,142 | 90,613                            | 2,156,593  | 164,936                          | 590,768                                | 3,525,115   | 2,916,141  | 29,797  | 262,703                       | 316,421           |
| Gross loss.....                          | 607                                 | 120       | -                                 | -  | 120                              | -                                      | 487         | 23   | 431   | 33                            | -                 |
| Net profit.....                          | 2,263,385                           | 933,368   | 55,504                            | 589,173  | 288,691                          | 230,913                                | 1,099,104   | 749,377  | 65,760  | 117,968                       | 165,999           |

Footnote at end of table.



## Business Returns/1968 • Partnerships

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item                                       | Services   |   |                           |                      |                   |                                   |              |              |                         |
|--|------------|---|---------------------------|----------------------|-------------------|-----------------------------------|--------------|--------------|-------------------------|
|  | Total      | Hotels, rooming houses, camps, and other lodging places |                           |                      | Personal services |                                   |              |              |                         |
|  |            | Total   | Tourist courts and motels | Other lodging places | Total             | Laundries and dry cleaning plants | Beauty shops | Barber shops | Other personal services |
| NUMBER OF PARTNERSHIPS                     | (60)       | (61)  | (62)                      | (63)                 | (64)              | (65)                              | (66)         | (67)         | (68)                    |
| With and without net profit.....           | 176,276    | 12,006  | 6,154                     | 5,852                | 30,522            | 11,693                            | 8,449        | 4,956        | 5,424                   |
| With net profit.....                       | 142,108    | 7,863   | 4,202                     | 3,661                | 25,239            | 9,025                             | 7,409        | 4,399        | 4,406                   |
| (Thousand dollars)                         |            |   |                           |                      |                   |                                   |              |              |                         |
| PARTNERSHIPS WITH AND WITHOUT NET PROFIT   |            |   |                           |                      |                   |                                   |              |              |                         |
| Total receipts.....                        | 16,465,740 | 870,309   | 461,994                   | 408,315              | 1,226,012         | 561,034                           | 214,632      | 94,885       | 355,461                 |
| Business receipts.....                     | 16,226,295 | 843,348   | 449,693                   | 393,655              | 1,209,436         | 550,414                           | 213,311      | 94,066       | 351,645                 |
| Income from other partnerships, etc.....   | 18,439     | 122   | -                         | 122                  | 145               | 26                                | 22           | -            | 97                      |
| Nonqualifying dividends.....               | 989        | -   | -                         | -                    | -                 | -                                 | -            | -            | 1                       |
| Interest.....                              | 22,628     | 2,215   | 1,460                     | 755                  | 1,257             | 647                               | 92           | 9            | 509                     |
| Rents.....                                 | 70,603     | 14,293  | 5,891                     | 8,402                | 7,938             | 5,451                             | 322          | 688          | 1,477                   |
| Royalties.....                             | 5,179      | 1   | -                         | 1                    | 26                | 4                                 | -            | -            | 22                      |
| Net farm profit.....                       | 752        | -   | -                         | -                    | -                 | -                                 | -            | -            | -                       |
| Net gain, noncapital assets.....           | 15,888     | 626   | 477                       | 149                  | 2,100             | 1,147                             | 422          | 22           | 509                     |
| Other receipts.....                        | 104,967    | 9,704   | 4,473                     | 5,231                | 5,109             | 3,345                             | 463          | 100          | 1,201                   |
| Total deductions.....                      | 10,642,590 | 806,865   | 425,193                   | 381,672              | 988,032           | 482,315                           | 169,045      | 58,724       | 277,948                 |
| Cost of sales and operations, total.....   | 2,780,448  | 301,037   | 141,089                   | 159,948              | 513,762           | 247,963                           | 93,179       | 29,027       | 143,593                 |
| Inventory, beginning-of-year.....          | 115,676    | 7,597   | 1,613                     | 5,984                | 21,164            | 4,097                             | 1,540        | 111          | 15,416                  |
| Purchases.....                             | 866,992    | 72,426  | 22,901                    | 49,525               | 110,822           | 26,915                            | 10,162       | 452          | 73,293                  |
| Cost of labor.....                         | 1,103,580  | 163,174   | 80,526                    | 82,648               | 279,490           | 152,232                           | 66,380       | 24,550       | 36,328                  |
| Material and supplies.....                 | 175,368    | 14,655  | 9,136                     | 5,519                | 56,081            | 32,300                            | 13,288       | 2,195        | 8,298                   |
| Other costs.....                           | 645,997    | 49,693  | 28,678                    | 21,015               | 68,867            | 36,949                            | 3,801        | 1,863        | 26,254                  |
| Less: Inventory, end-of-year.....          | 127,165    | 6,508   | 1,765                     | 4,743                | 22,662            | 4,530                             | 1,992        | 144          | 15,996                  |
| Salaries and wages.....                    | 2,759,806  | 17,448  | 5,046                     | 12,402               | 40,353            | 24,519                            | 7,228        | 1,432        | 7,174                   |
| Payments to partners.....                  | 568,490    | 11,844  | 6,556                     | 5,288                | 58,621            | 17,410                            | 14,495       | 9,931        | 16,785                  |
| Rent.....                                  | 749,976    | 46,948  | 25,202                    | 21,746               | 60,585            | 25,404                            | 15,518       | 7,630        | 12,033                  |
| Interest.....                              | 180,002    | 64,985  | 43,140                    | 21,845               | 13,290            | 8,091                             | 938          | 307          | 3,954                   |
| Taxes.....                                 | 348,743    | 58,274  | 29,522                    | 28,752               | 36,011            | 18,790                            | 5,760        | 1,851        | 9,610                   |
| Casualty losses.....                       | 2,829      | 262   | 190                       | 72                   | 261               | 172                               | 24           | -            | 65                      |
| Bad debts.....                             | 17,406     | 1,891   | 792                       | 1,099                | 2,882             | 508                               | 16           | 3            | 2,355                   |
| Repairs.....                               | 115,429    | 30,972  | 18,067                    | 12,905               | 19,932            | 12,195                            | 2,124        | 566          | 5,047                   |
| Depreciation.....                          | 549,349    | 102,677   | 64,649                    | 38,028               | 62,433            | 36,632                            | 6,026        | 2,094        | 17,681                  |
| Amortization.....                          | 20,218     | 170   | 73                        | 97                   | 67                | 56                                | 10           | -            | 1                       |
| Depletion.....                             | 823        | 63  | -                         | 63                   | 6                 | -                                 | -            | -            | 6                       |
| Retirement plans, etc.....                 | 30,886     | 351   | 11                        | 340                  | 467               | 187                               | 35           | 1            | 244                     |
| Net loss from other partnerships, etc..... | 4,637      | 43  | 43                        | -                    | 4                 | 4                                 | -            | -            | -                       |
| Net farm loss.....                         | 209        | 2   | -                         | 2                    | -                 | -                                 | -            | -            | -                       |
| Net loss, noncapital assets.....           | 4,325      | 659   | -                         | 659                  | 310               | 202                               | 104          | -            | 4                       |
| Other deductions.....                      | 2,509,014  | 169,239   | 90,813                    | 78,426               | 179,048           | 90,182                            | 23,588       | 5,882        | 59,396                  |
| Gross profit (less loss).....              | 13,445,847 | 542,311   | 308,604                   | 233,707              | 695,674           | 302,451                           | 120,132      | 65,039       | 208,052                 |
| Gross profit.....                          | 13,459,948 | 542,636   | 308,618                   | 234,018              | 696,697           | 303,349                           | 120,161      | 65,039       | 208,148                 |
| Gross loss.....                            | 14,101     | 325   | 14                        | 311                  | 1,023             | 898                               | 29           | -            | 96                      |
| Net profit (less loss).....                | 5,823,150  | 63,444  | 36,801                    | 26,644               | 237,980           | 78,719                            | 45,587       | 36,161       | 77,513                  |
| Net profit.....                            | 6,039,231  | 109,816   | 66,496                    | 43,320               | 251,123           | 86,522                            | 47,123       | 36,768       | 80,710                  |
| Net loss.....                              | 216,081    | 46,372  | 29,695                    | 16,677               | 13,143            | 7,803                             | 1,536        | 607          | 3,197                   |
| PARTNERSHIPS WITH NET PROFIT               |            |   |                           |                      |                   |                                   |              |              |                         |
| Total receipts.....                        | 15,277,251 | 642,929   | 354,102                   | 288,827              | 1,094,153         | 483,616                           | 197,886      | 86,234       | 326,417                 |
| Business receipts.....                     | 15,075,326 | 627,023   | 346,308                   | 280,715              | 1,081,028         | 475,807                           | 196,602      | 85,422       | 323,197                 |
| Income from other partnerships, etc.....   | 17,056     | 2   | -                         | 2                    | 48                | 26                                | 22           | -            | -                       |
| Nonqualifying dividends.....               | 965        | -   | -                         | -                    | 1                 | -                                 | -            | -            | 1                       |
| Interest.....                              | 20,367     | 1,582   | 1,102                     | 480                  | 1,044             | 546                               | 92           | 9            | 397                     |
| Rents.....                                 | 54,290     | 7,100   | 3,238                     | 3,862                | 7,363             | 5,142                             | 322          | 688          | 1,211                   |
| Royalties.....                             | 5,116      | 1   | -                         | 1                    | 5                 | 4                                 | -            | -            | 1                       |
| Net farm profit.....                       | 730        | -   | -                         | -                    | -                 | -                                 | -            | -            | -                       |
| Net gain, noncapital assets.....           | 13,823     | 586   | 452                       | 134                  | 2,054             | 1,105                             | 422          | 22           | 505                     |
| Other receipts.....                        | 89,578     | 6,635   | 3,002                     | 3,633                | 2,610             | 986                               | 426          | 93           | 1,105                   |
| Total deductions.....                      | 9,238,020  | 533,113   | 287,606                   | 245,507              | 843,030           | 397,094                           | 150,763      | 49,466       | 245,707                 |
| Cost of sales and operations, total.....   | 2,321,902  | 201,105   | 97,804                    | 103,301              | 451,517           | 211,247                           | 85,355       | 26,608       | 128,307                 |
| Inventory, beginning-of-year.....          | 93,268     | 5,311   | 1,274                     | 4,037                | 18,482            | 3,762                             | 1,401        | 106          | 13,213                  |
| Purchases.....                             | 743,875    | 49,133  | 16,565                    | 32,568               | 99,790            | 24,400                            | 9,296        | 447          | 65,647                  |
| Cost of labor.....                         | 917,281    | 106,394   | 54,613                    | 51,781               | 243,815           | 129,366                           | 60,689       | 22,575       | 31,185                  |
| Material and supplies.....                 | 150,601    | 10,596  | 6,405                     | 4,191                | 48,474            | 27,727                            | 12,215       | 1,879        | 6,653                   |
| Other costs.....                           | 520,793    | 33,783  | 20,186                    | 13,597               | 60,307            | 30,051                            | 3,591        | 1,735        | 24,930                  |
| Less: Inventory, end-of-year.....          | 103,916    | 4,112   | 1,239                     | 2,873                | 19,351            | 4,059                             | 1,837        | 134          | 13,321                  |
| Salaries and wages.....                    | 2,650,033  | 11,277  | 3,668                     | 7,609                | 36,996            | 22,163                            | 6,907        | 1,065        | 6,861                   |
| Payments to partners.....                  | 433,810    | 8,312   | 5,052                     | 3,260                | 39,745            | 11,749                            | 9,422        | 5,416        | 13,158                  |
| Rent.....                                  | 683,956    | 38,421  | 20,569                    | 17,852               | 50,652            | 19,230                            | 13,986       | 6,743        | 10,693                  |
| Interest.....                              | 102,711    | 34,197  | 22,552                    | 11,645               | 9,836             | 5,444                             | 856          | 300          | 3,236                   |
| Taxes.....                                 | 301,220    | 38,412  | 20,156                    | 18,256               | 31,211            | 15,822                            | 5,214        | 1,691        | 8,484                   |
| Casualty losses.....                       | 1,675      | 207   | 162                       | 45                   | 202               | 113                               | 20           | -            | 65                      |
| Bad debts.....                             | 13,653     | 1,086   | 594                       | 492                  | 2,670             | 480                               | 12           | 3            | 2,175                   |
| Repairs.....                               | 92,378     | 22,535  | 13,684                    | 8,851                | 16,912            | 10,154                            | 1,925        | 530          | 4,303                   |
| Depreciation.....                          | 371,229    | 63,658  | 41,495                    | 22,163               | 50,318            | 27,925                            | 5,378        | 1,803        | 15,212                  |
| Amortization.....                          | 11,587     | 124   | 36                        | 88                   | 64                | 54                                | 9            | -            | 1                       |
| Depletion.....                             | 816        | 63  | -                         | 63                   | -                 | -                                 | -            | -            | -                       |
| Retirement plans, etc.....                 | 28,980     | 202   | 11                        | 191                  | 385               | 166                               | 35           | 1            | 183                     |
| Net loss from other partnerships, etc..... | 3,294      | 22  | 22                        | -                    | 3                 | 3                                 | -            | -            | -                       |
| Net farm loss.....                         | 12         | 2   | -                         | 2                    | -                 | -                                 | -            | -            | -                       |
| Net loss, noncapital assets.....           | 1,018      | 5   | -                         | 5                    | 296               | 196                               | 96           | -            | 4                       |
| Other deductions.....                      | 2,219,746  | 113,485   | 61,801                    | 51,684               | 152,223           | 72,348                            | 21,544       | 5,306        | 53,025                  |
| Gross profit (less loss).....              | 12,753,424 | 425,918   | 248,504                   | 177,414              | 629,511           | 264,560                           | 111,247      | 58,814       | 194,890                 |
| Gross profit.....                          | 12,755,431 | 425,918   | 248,504                   | 177,414              | 629,538           | 264,560                           | 111,274      | 58,814       | 194,890                 |
| Gross loss.....                            | 2,007      | -   | -                         | -                    | 27                | -                                 | 27           | -            | -                       |
| Net profit.....                            | 6,039,231  | 109,816   | 66,496                    | 43,320               | 251,123           | 86,522                            | 47,123       | 36,768       | 80,710                  |

Footnote at end of table.

## Business Returns/1968 • Partnerships

141

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item                                       | Services—Continued |  |                         |                                 |                         |                                       |                                    |  |
|--|--------------------|--|-------------------------|---------------------------------|-------------------------|---------------------------------------|------------------------------------|--|
|  | Business services  | Automobile parking, repair, and services |                         |                                 |                         |                                       | Repair services, except automobile | Amusement and recreation services, including motion pictures |
|  |                    | Total                                    | Automobile repair shops |                                 |                         | Automobile parking and other services |                                    |  |
|  |                    |  | Total                   | General automobile repair shops | Other automobile repair |                                       |                                    |  |
| NUMBER OF PARTNERSHIPS                     | (69)               | (70)                                     | (71)                    | (72)                            | (73)                    | (74)                                  | (75)                               | (76)   |
| With and without net profit.....           | 25,928             | 17,652                                   | 13,006                  | 9,029                           | 3,977                   | 4,646                                 | 7,795                              | 13,474   |
| With net profit.....                       | 18,855             | 13,601                                   | 10,641                  | 7,455                           | 3,186                   | 2,960                                 | 6,249                              | 7,439  |
| PARTNERSHIPS WITH AND WITHOUT NET PROFIT   | (Thousand dollars) |  |                         |                                 |                         |                                       |                                    |  |
| Total receipts.....                        | 1,206,547          | 827,924                                  | 658,775                 | 424,638                         | 234,137                 | 169,149                               | 294,540                            | 786,045  |
| Business receipts.....                     | 1,176,549          | 814,538                                  | 653,394                 | 420,261                         | 233,133                 | 161,144                               | 292,597                            | 742,476  |
| Income from other partnerships, etc.....   | 1,232              | 34                                       | 6                       | -                               | 6                       | 28                                    | -                                  | 499  |
| Nonqualifying dividends.....               | 810                | 1  | -                       | -                               | -                       | 1                                     | 6                                  | 27   |
| Interest.....                              | 3,834              | 1,176                                    | 377                     | 258                             | 119                     | 799                                   | 109                                | 1,641  |
| Rents.....                                 | 9,787              | 4,182                                    | 2,400                   | 2,119                           | 281                     | 1,782                                 | 985                                | 10,984   |
| Royalties.....                             | 710                | -  | -                       | -                               | -                       | -                                     | 110                                | 1,796  |
| Net farm profit.....                       | 23                 | 87                                       | -                       | -                               | -                       | 87                                    | -                                  | -  |
| Net gain, noncapital assets.....           | 4,790              | 1,571                                    | 371                     | 262                             | 109                     | 1,200                                 | 79                                 | 4,511  |
| Other receipts.....                        | 8,812              | 6,335                                    | 2,227                   | 1,738                           | 489                     | 4,108                                 | 654                                | 24,111   |
| Total deductions.....                      | 1,008,753          | 691,621                                  | 539,356                 | 345,196                         | 194,160                 | 152,265                               | 237,065                            | 715,248  |
| Cost of sales and operations, total.....   | 534,093            | 452,238                                  | 392,113                 | 250,072                         | 142,041                 | 60,125                                | 160,614                            | 301,352  |
| Inventory, beginning-of-year.....          | 16,313             | 33,400                                   | 29,196                  | 19,915                          | 9,281                   | 4,204                                 | 18,501                             | 5,111  |
| Purchases.....                             | 171,138            | 290,354                                  | 268,835                 | 183,684                         | 85,151                  | 21,519                                | 99,123                             | 52,264   |
| Cost of labor.....                         | 206,647            | 104,567                                  | 84,230                  | 44,976                          | 39,254                  | 20,337                                | 37,460                             | 128,502  |
| Material and supplies.....                 | 26,816             | 27,876                                   | 25,728                  | 13,987                          | 11,741                  | 2,148                                 | 12,114                             | 8,205  |
| Other costs.....                           | 131,577            | 32,587                                   | 16,606                  | 9,421                           | 7,185                   | 15,981                                | 16,295                             | 112,971  |
| Less: Inventory, end-of-year.....          | 18,398             | 36,546                                   | 32,482                  | 21,911                          | 10,571                  | 4,064                                 | 22,879                             | 5,701  |
| Salaries and wages.....                    | 25,738             | 15,402                                   | 13,279                  | 7,905                           | 5,374                   | 2,123                                 | 6,758                              | 19,218   |
| Payments to partners.....                  | 39,427             | 23,948                                   | 20,379                  | 13,634                          | 6,745                   | 3,569                                 | 14,219                             | 16,655   |
| Rent.....                                  | 32,822             | 32,296                                   | 16,208                  | 9,888                           | 6,320                   | 16,088                                | 5,953                              | 67,066   |
| Interest.....                              | 34,045             | 11,683                                   | 3,226                   | 2,230                           | 996                     | 8,457                                 | 1,582                              | 13,580   |
| Taxes.....                                 | 26,366             | 21,971                                   | 14,318                  | 9,049                           | 5,269                   | 7,653                                 | 6,792                              | 26,740   |
| Casualty losses.....                       | 298                | 187                                      | 173                     | 145                             | 28                      | 14                                    | 155                                | 208  |
| Bad debts.....                             | 3,020              | 2,210                                    | 1,874                   | 1,287                           | 587                     | 336                                   | 415                                | 354  |
| Repairs.....                               | 12,126             | 8,407                                    | 3,831                   | 2,592                           | 1,239                   | 4,576                                 | 1,638                              | 11,504   |
| Depreciation.....                          | 126,692            | 41,286                                   | 13,531                  | 8,960                           | 4,571                   | 27,755                                | 7,392                              | 81,184   |
| Amortization.....                          | 3,299              | 79                                       | 49                      | 49                              | -                       | 30                                    | -                                  | 15,835   |
| Depletion.....                             | 65                 | -  | -                       | -                               | -                       | -                                     | 31                                 | -  |
| Retirement plans, etc.....                 | 965                | 95                                       | 87                      | 46                              | 41                      | 8                                     | 58                                 | 677  |
| Net loss from other partnerships, etc..... | 1,098              | 1  | 1                       | -                               | 1                       | -                                     | -                                  | 255  |
| Net farm loss.....                         | 1                  | -  | -                       | -                               | -                       | -                                     | 197                                | -  |
| Net loss, noncapital assets.....           | 697                | 281                                      | 80                      | 76                              | 4                       | 201                                   | 96                                 | 865  |
| Other deductions.....                      | 168,001            | 81,537                                   | 60,207                  | 39,263                          | 20,944                  | 21,330                                | 31,165                             | 159,755  |
| Gross profit (less loss).....              | 642,456            | 362,300                                  | 261,281                 | 170,189                         | 91,092                  | 101,019                               | 131,983                            | 441,124  |
| Gross profit.....                          | 644,045            | 362,933                                  | 261,778                 | 170,686                         | 91,092                  | 101,155                               | 132,035                            | 450,317  |
| Gross loss.....                            | 1,589              | 633                                      | 497                     | 497                             | -                       | 136                                   | 52                                 | 9,193  |
| Net profit (less loss).....                | 197,794            | 136,303                                  | 119,419                 | 79,442                          | 39,977                  | 16,884                                | 57,475                             | 70,797   |
| Net profit.....                            | 252,696            | 148,176                                  | 124,401                 | 83,065                          | 41,336                  | 23,775                                | 59,845                             | 122,568  |
| Net loss.....                              | 54,902             | 11,873                                   | 4,982                   | 3,623                           | 1,359                   | 6,891                                 | 2,370                              | 51,771   |
| PARTNERSHIPS WITH NET PROFIT               |                    |  |                         |                                 |                         |                                       |                                    |  |
| Total receipts.....                        | 1,030,388          | 729,222                                  | 601,471                 | 386,821                         | 214,650                 | 127,751                               | 259,184                            | 599,669  |
| Business receipts.....                     | 1,010,045          | 717,225                                  | 596,301                 | 382,636                         | 213,665                 | 120,924                               | 257,385                            | 564,254  |
| Income from other partnerships, etc.....   | 1,232              | 34                                       | 6                       | -                               | 6                       | 28                                    | -                                  | 497  |
| Nonqualifying dividends.....               | 788                | 1  | -                       | -                               | -                       | 1                                     | 6                                  | 27   |
| Interest.....                              | 3,422              | 1,141                                    | 372                     | 253                             | 119                     | 769                                   | 107                                | 1,177  |
| Rents.....                                 | 3,086              | 3,767                                    | 2,298                   | 2,027                           | 271                     | 1,469                                 | 886                                | 10,488   |
| Royalties.....                             | 679                | -  | -                       | -                               | -                       | -                                     | 110                                | 1,785  |
| Net farm profit.....                       | 1                  | 87                                       | -                       | -                               | -                       | 87                                    | -                                  | -  |
| Net gain, noncapital assets.....           | 3,788              | 1,062                                    | 355                     | 246                             | 109                     | 707                                   | 79                                 | 4,195  |
| Other receipts.....                        | 7,347              | 5,905                                    | 2,139                   | 1,659                           | 480                     | 3,766                                 | 611                                | 17,246   |
| Total deductions.....                      | 777,692            | 581,046                                  | 477,070                 | 303,756                         | 173,314                 | 103,976                               | 199,339                            | 477,101  |
| Cost of sales and operations, total.....   | 472,797            | 395,663                                  | 354,377                 | 224,616                         | 129,761                 | 41,286                                | 136,844                            | 207,259  |
| Inventory, beginning-of-year.....          | 11,132             | 27,975                                   | 25,855                  | 17,580                          | 8,275                   | 2,120                                 | 14,132                             | 4,441  |
| Purchases.....                             | 150,330            | 254,819                                  | 240,990                 | 164,316                         | 76,674                  | 13,829                                | 86,920                             | 42,026   |
| Cost of labor.....                         | 184,626            | 91,218                                   | 77,705                  | 40,180                          | 37,525                  | 13,513                                | 33,026                             | 93,842   |
| Material and supplies.....                 | 23,744             | 24,949                                   | 23,797                  | 13,331                          | 10,466                  | 1,152                                 | 11,180                             | 5,914  |
| Other costs.....                           | 115,730            | 27,968                                   | 15,369                  | 8,976                           | 6,393                   | 12,599                                | 10,688                             | 65,832   |
| Less: Inventory, end-of-year.....          | 12,765             | 31,266                                   | 29,339                  | 19,767                          | 9,572                   | 1,927                                 | 19,102                             | 4,796  |
| Salaries and wages.....                    | 20,281             | 13,139                                   | 11,383                  | 7,623                           | 3,760                   | 1,756                                 | 6,029                              | 13,490   |
| Payments to partners.....                  | 25,047             | 14,016                                   | 11,879                  | 7,568                           | 4,311                   | 2,137                                 | 10,217                             | 10,431   |
| Rent.....                                  | 26,588             | 25,073                                   | 13,520                  | 8,080                           | 5,440                   | 11,553                                | 4,655                              | 56,219   |
| Interest.....                              | 11,308             | 8,095                                    | 2,774                   | 1,907                           | 867                     | 5,321                                 | 1,226                              | 5,507  |
| Taxes.....                                 | 22,926             | 19,124                                   | 13,179                  | 8,282                           | 4,897                   | 5,945                                 | 5,833                              | 19,745   |
| Casualty losses.....                       | 291                | 162                                      | 148                     | 121                             | 27                      | 14                                    | 12                                 | 161  |
| Bad debts.....                             | 1,498              | 1,700                                    | 1,500                   | 1,029                           | 471                     | 200                                   | 314                                | 221  |
| Repairs.....                               | 8,599              | 6,838                                    | 3,612                   | 2,464                           | 1,148                   | 3,226                                 | 1,490                              | 7,393  |
| Depreciation.....                          | 54,843             | 30,181                                   | 11,742                  | 7,856                           | 3,886                   | 18,439                                | 6,099                              | 46,979   |
| Amortization.....                          | 99                 | 49                                       | 49                      | 49                              | -                       | -                                     | -                                  | 10,525   |
| Depletion.....                             | 65                 | -  | -                       | -                               | -                       | -                                     | 30                                 | -  |
| Retirement plans, etc.....                 | 914                | 94                                       | 87                      | 46                              | 41                      | 7                                     | 56                                 | 193  |
| Net loss from other partnerships, etc..... | 483                | 1  | 1                       | -                               | 1                       | -                                     | -                                  | 34   |
| Net farm loss.....                         | 1                  | -  | -                       | -                               | -                       | -                                     | -                                  | -  |
| Net loss, noncapital assets.....           | 189                | 94                                       | 4                       | 4                               | 4                       | 90                                    | 25                                 | 29   |
| Other deductions.....                      | 131,763            | 66,817                                   | 52,815                  | 34,115                          | 18,700                  | 14,002                                | 26,509                             | 98,915   |
| Gross profit (less loss).....              | 537,248            | 321,562                                  | 241,924                 | 158,020                         | 83,904                  | 79,638                                | 120,541                            | 356,995  |
| Gross profit.....                          | 537,435            | 321,791                                  | 242,062                 | 158,158                         | 83,904                  | 79,729                                | 120,541                            | 358,510  |
| Gross loss.....                            | 187                | 229                                      | 138                     | 138                             | -                       | 91                                    | -                                  | 1,515  |
| Net profit.....                            | 252,696            | 148,176                                  | 124,401                 | 83,065                          | 41,336                  | 23,775                                | 59,845                             | 122,568  |

Footnote at end of table.



## Business Returns/1968 • Partnerships

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item                                       | Services—Continued          |                                    |                                   |                |  |  |                              |                |  | Nature of business not allocable |
|--|-----------------------------|------------------------------------|-----------------------------------|----------------|--|--|------------------------------|----------------|--|----------------------------------|
|  | Medical and health services |                                    |                                   | Legal services | Engineering and architectural services | Accounting, auditing, and bookkeeping services |                              | Other services |  |                                  |
|  | Total                       | Offices of physicians and surgeons | Other medical and health services |                |  | Total  | Certified public accountants |                | Other accounting, auditing, and bookkeeping services |                                  |
| NUMBER OF PARTNERSHIPS                     | (77)                        | (78)                               | (79)                              | (80)           | (81)                                   | (82)   | (83)                         | (84)           | (85)   | (86)                             |
| With and without net profit.....           | 23,715                      | 15,780                             | 7,935                             | 24,126         | 6,828                                  | 10,012   | 6,146                        | 3,866          | 3,616  | 1,824                            |
| With net profit.....                       | 22,287                      | 15,318                             | 6,969                             | 23,410         | 5,638                                  | 9,341  | 5,959                        | 3,382          | 2,186  | 907                              |
| PARTNERSHIPS WITH AND WITHOUT NET PROFIT   | (Thousand dollars)          |                                    |                                   |                |  |  |                              |                |  |                                  |
| Total receipts.....                        | 4,120,594                   | 3,038,922                          | 1,081,672                         | 3,935,551      | 1,287,722                              | 1,799,733                                      | 1,376,074                    | 423,659        | 110,763  | 37,172                           |
| Business receipts.....                     | 4,090,250                   | 3,022,392                          | 1,067,858                         | 3,894,897      | 1,271,481                              | 1,780,752                                      | 1,360,763                    | 419,989        | 109,971  | 35,390                           |
| Income from other partnerships, etc.....   | 1,881                       | 1,742                              | 139                               | 2,456          | 6,557                                  | 5,510  | 4,853                        | 657            | 3  | 7                                |
| Nonqualifying dividends.....               | 8                           | 6                                  | 2                                 | 26             | 64                                     | 46   | 46                           | -              | -  | 1                                |
| Interest.....                              | 1,850                       | 1,283                              | 567                               | 6,035          | 1,459                                  | 2,966  | 2,679                        | 287            | 86   | 54                               |
| Rents.....                                 | 11,871                      | 5,343                              | 6,528                             | 6,845          | 1,805                                  | 1,714  | 1,346                        | 368            | 199  | 89                               |
| Royalties.....                             | 40                          | 12                                 | 28                                | 2,448          | 46                                     | 2  | 2                            | -              | -  | -                                |
| Net farm profit.....                       | 642                         | -                                  | 642                               | -              | -                                      | -  | -                            | -              | -  | -                                |
| Net gain, noncapital assets.....           | 1,225                       | 242                                | 983                               | 418            | 73                                     | 293  | 205                          | 88             | 202  | 1                                |
| Other receipts.....                        | 12,827                      | 7,902                              | 4,925                             | 22,426         | 6,237                                  | 8,450  | 6,180                        | 2,270          | 302  | 1,630                            |
| Total deductions.....                      | 2,038,813                   | 1,282,930                          | 755,883                           | 1,813,229      | 1,025,783                              | 1,227,572                                      | 935,406                      | 292,166        | 89,609   | 27,207                           |
| Cost of sales and operations, total.....   | 173,520                     | 41,625                             | 131,895                           | 38,793         | 269,408                                | 12,893   | 6,700                        | 6,193          | 22,738   | 12,445                           |
| Inventory, beginning-of-year.....          | 4,782                       | 978                                | 3,804                             | -              | 3,217                                  | 865  | 844                          | 21             | 4,726  | 249                              |
| Purchases.....                             | 44,590                      | 9,755                              | 34,835                            | 174            | 9,742                                  | 8  | 8                            | -              | 16,351   | 11,006                           |
| Cost of labor.....                         | 54,064                      | 12,378                             | 41,686                            | 3,093          | 115,631                                | 8,290  | 5,337                        | 2,953          | 2,662  | -                                |
| Material and supplies.....                 | 20,360                      | 9,243                              | 11,117                            | 659            | 7,369                                  | 407  | 38                           | 369            | 826  | 64                               |
| Other costs.....                           | 54,316                      | 10,363                             | 43,953                            | 34,867         | 136,554                                | 4,346  | 1,476                        | 2,870          | 3,924  | 1,700                            |
| Less: Inventory, end-of-year.....          | 4,592                       | 1,092                              | 3,500                             | -              | 3,105                                  | 1,023  | 1,003                        | 20             | 5,751  | 574                              |
| Salaries and wages.....                    | 759,434                     | 507,491                            | 251,943                           | 802,677        | 343,452                                | 709,484  | 532,720                      | 176,764        | 19,842   | 5,028                            |
| Payments to partners.....                  | 122,322                     | 83,705                             | 38,617                            | 112,224        | 50,816                                 | 110,901  | 93,392                       | 17,509         | 7,513  | 1,049                            |
| Rent.....                                  | 192,240                     | 135,525                            | 56,715                            | 193,395        | 34,482                                 | 78,093   | 60,518                       | 17,575         | 6,096  | 561                              |
| Interest.....                              | 19,289                      | 5,835                              | 13,454                            | 8,073          | 4,207                                  | 7,684  | 5,503                        | 2,181          | 1,584  | 451                              |
| Taxes.....                                 | 63,196                      | 36,216                             | 26,980                            | 50,301         | 22,796                                 | 34,241   | 25,959                       | 8,282          | 2,055  | 1,168                            |
| Casualty losses.....                       | 1,068                       | 209                                | 859                               | 193            | 85                                     | 2  | -                            | 2              | 110  | -                                |
| Bad debts.....                             | 2,546                       | 382                                | 2,164                             | 1,706          | 810                                    | 1,546  | 1,027                        | 519            | 26   | 34                               |
| Repairs.....                               | 15,360                      | 7,841                              | 7,519                             | 7,120          | 2,549                                  | 4,152  | 3,179                        | 973            | 1,669  | 283                              |
| Depreciation.....                          | 51,267                      | 27,873                             | 23,394                            | 42,685         | 11,394                                 | 19,251   | 14,482                       | 4,769          | 3,088  | 788                              |
| Amortization.....                          | 193                         | 165                                | 28                                | 169            | 125                                    | 281  | 100                          | 181            | -  | 1                                |
| Depletion.....                             | 36                          | -                                  | 36                                | 614            | 8                                      | -  | -                            | -              | -  | -                                |
| Retirement plans, etc.....                 | 9,069                       | 7,497                              | 1,072                             | 7,965          | 4,907                                  | 6,123  | 4,059                        | 2,064          | 209  | 45                               |
| Net loss from other partnerships, etc..... | 517                         | 318                                | 199                               | 1,215          | 268                                    | 1,236  | 1,211                        | 25             | -  | -                                |
| Net farm loss.....                         | -                           | -                                  | -                                 | -              | -                                      | -  | -                            | 9              | -  | -                                |
| Net loss, noncapital assets.....           | 50                          | 25                                 | 25                                | 1,211          | 130                                    | 15   | 15                           | -              | 11   | -                                |
| Other deductions.....                      | 628,706                     | 427,723                            | 200,983                           | 544,888        | 280,346                                | 241,061  | 186,541                      | 55,120         | 24,668   | 5,354                            |
| Gross profit (less loss).....              | 3,916,730                   | 2,980,767                          | 935,963                           | 3,856,104      | 1,002,073                              | 1,767,859                                      | 1,354,063                    | 413,796        | 87,233   | 22,945                           |
| Gross profit.....                          | 3,916,779                   | 2,980,767                          | 936,012                           | 3,856,104      | 1,003,310                              | 1,767,859                                      | 1,354,063                    | 413,796        | 87,233   | 22,964                           |
| Gross loss.....                            | 49                          | -                                  | 49                                | -              | 1,237                                  | -  | -                            | -              | -  | 19                               |
| Net profit (less loss).....                | 2,081,781                   | 1,755,992                          | 325,789                           | 2,122,322      | 261,939                                | 572,161  | 440,668                      | 131,493        | 21,154   | 9,965                            |
| Net profit.....                            | 2,093,207                   | 1,759,490                          | 333,717                           | 2,131,050      | 267,950                                | 578,078  | 443,808                      | 134,270        | 24,722   | 11,113                           |
| Net loss.....                              | 11,426                      | 3,498                              | 7,928                             | 8,728          | 6,011                                  | 5,917  | 3,140                        | 2,777          | 3,568  | 1,148                            |
| PARTNERSHIPS WITH NET PROFIT               |                             |                                    |                                   |                |  |  |                              |                |  |                                  |
| Total receipts.....                        | 4,009,554                   | 3,010,116                          | 999,438                           | 3,867,021      | 1,188,593                              | 1,766,939                                      | 1,352,831                    | 414,108        | 89,599   | 33,855                           |
| Business receipts.....                     | 3,979,742                   | 2,993,729                          | 986,013                           | 3,826,954      | 1,173,103                              | 1,749,621                                      | 1,339,165                    | 410,456        | 88,946   | 33,567                           |
| Income from other partnerships, etc.....   | 1,881                       | 1,742                              | 139                               | 2,456          | 6,557                                  | 5,510  | 4,853                        | 657            | 3  | -                                |
| Nonqualifying dividends.....               | 6                           | 4                                  | 2                                 | 26             | 64                                     | 46   | 46                           | -              | -  | 1                                |
| Interest.....                              | 1,836                       | 1,283                              | 553                               | 5,858          | 1,415                                  | 2,710  | 2,433                        | 277            | 75   | 26                               |
| Rents.....                                 | 11,531                      | 5,312                              | 6,219                             | 6,751          | 1,538                                  | 1,677  | 1,309                        | 368            | 103  | 42                               |
| Royalties.....                             | 40                          | 12                                 | 28                                | 2,448          | 46                                     | 2  | 2                            | -              | -  | -                                |
| Net farm profit.....                       | 642                         | -                                  | 642                               | -              | -                                      | -  | -                            | -              | -  | -                                |
| Net gain, noncapital assets.....           | 1,219                       | 242                                | 977                               | 275            | 73                                     | 290  | 202                          | 88             | 202  | 1                                |
| Other receipts.....                        | 12,657                      | 7,792                              | 4,865                             | 22,253         | 5,797                                  | 8,247  | 5,985                        | 2,262          | 270  | 218                              |
| Total deductions.....                      | 1,916,347                   | 1,250,626                          | 665,721                           | 1,735,971      | 920,643                                | 1,188,861                                      | 909,023                      | 279,838        | 64,877   | 22,742                           |
| Cost of sales and operations, total.....   | 159,064                     | 41,263                             | 117,801                           | 37,307         | 229,407                                | 12,585   | 6,677                        | 5,908          | 18,354   | 12,414                           |
| Inventory, beginning-of-year.....          | 4,634                       | 978                                | 3,656                             | -              | 3,213                                  | 865  | 844                          | 21             | 3,083  | 249                              |
| Purchases.....                             | 41,973                      | 9,755                              | 32,218                            | 174            | 6,519                                  | 8  | 8                            | -              | 12,183   | 11,006                           |
| Cost of labor.....                         | 47,593                      | 12,087                             | 35,506                            | 3,093          | 102,821                                | 8,290  | 5,337                        | 2,953          | 2,563  | -                                |
| Material and supplies.....                 | 19,399                      | 9,176                              | 10,223                            | 270            | 4,973                                  | 407  | 38                           | 369            | 695  | 64                               |
| Other costs.....                           | 49,904                      | 10,359                             | 39,545                            | 33,770         | 114,957                                | 4,038  | 1,453                        | 2,585          | 3,816  | 1,669                            |
| Less: Inventory, end-of-year.....          | 4,439                       | 1,092                              | 3,347                             | -              | 3,076                                  | 1,023  | 1,003                        | 20             | 3,986  | 574                              |
| Salaries and wages.....                    | 725,428                     | 501,010                            | 224,418                           | 792,828        | 319,314                                | 695,133  | 520,972                      | 174,161        | 16,118   | 4,355                            |
| Payments to partners.....                  | 99,871                      | 67,889                             | 31,982                            | 79,901         | 39,161                                 | 102,160  | 88,468                       | 13,692         | 4,949  | 388                              |
| Rent.....                                  | 181,881                     | 133,450                            | 48,431                            | 189,429        | 31,803                                 | 74,555   | 58,419                       | 16,136         | 4,680  | 519                              |
| Interest.....                              | 15,078                      | 5,734                              | 9,344                             | 6,230          | 3,745                                  | 7,208  | 5,220                        | 1,988          | 281  | 87                               |
| Taxes.....                                 | 58,932                      | 35,687                             | 23,245                            | 49,259         | 21,000                                 | 33,429   | 25,331                       | 8,098          | 1,349  | 842                              |
| Casualty losses.....                       | 452                         | 209                                | 43                                | 193            | 83                                     | 2  | -                            | 2              | 110  | -                                |
| Bad debts.....                             | 2,378                       | 382                                | 1,996                             | 1,530          | 810                                    | 1,441  | 922                          | 519            | 5  | 22                               |
| Repairs.....                               | 14,564                      | 7,734                              | 6,735                             | 7,351          | 2,371                                  | 4,074  | 3,115                        | 959            | 867  | 186                              |
| Depreciation.....                          | 47,766                      | 27,389                             | 20,377                            | 40,787         | 10,557                                 | 18,696   | 14,131                       | 4,565          | 1,345  | 406                              |
| Amortization.....                          | 188                         | 165                                | 23                                | 169            | 125                                    | 244  | 65                           | 179            | -  | 1                                |
| Depletion.....                             | 36                          | -                                  | 36                                | 614            | 8                                      | -  | -                            | -              | -  | -                                |
| Retirement plans, etc.....                 | 8,992                       | 7,440                              | 1,052                             | 7,902          | 4,034                                  | 6,034  | 4,056                        | 1,978          | 174  | 45                               |
| Net loss from other partnerships, etc..... | 517                         | 318                                | 199                               | 743            | 256                                    | 1,235  | 1,210                        | 25             | -  | -                                |
| Net farm loss.....                         | -                           | -                                  | -                                 | -              | -                                      | -  | -                            | 9              | -  | -                                |
| Net loss, noncapital assets.....           | 48                          | 25                                 | 23                                | 187            | 130                                    | 15   | 15                           | -              | -  | -                                |
| Other deductions.....                      | 601,352                     | 421,411                            | 179,941                           | 522,157        | 257,839                                | 232,041  | 180,422                      | 51,619         | 16,645   | 3,477                            |
| Gross profit (less loss).....              | 3,820,678                   | 2,952,466                          | 868,212                           | 3,789,647      | 943,696                                | 1,737,036                                      | 1,332,488                    | 404,548        | 70,592   | 21,153                           |
| Gross profit.....                          | 3,820,727                   | 2,952,466                          | 868,261                           | 3,789,647      | 943,696                                | 1,737,036                                      | 1,332,488                    | 404,548        | 70,592   | 21,153                           |
| Gross loss.....                            | 49                          | -                                  | 49                                | -              | -                                      | -  | -                            | -              | -  | -                                |
| Net profit.....                            | 2,093,207                   | 1,759,490                          | 333,717                           | 2,131,050      | 267,950                                | 578,078  | 443,808                      | 134,270        | 24,722   | 11,113                           |

Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 3.3.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

| Industry and size of business receipts | Partnerships with and without net profit |                          |                             |   |                                 |                            |   | Partnerships with net profit              |                        |                          |                             |   |                                 |                            |                               |   |  |
|--|--|--------------------------|-----------------------------|---|---------------------------------|----------------------------|---|---|------------------------|--------------------------|-----------------------------|---|---------------------------------|----------------------------|-------------------------------|---|--|
|  | Number of partnerships                   | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of partnerships | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |  |
|  |  | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                            |   |   |                        | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                            |                               |   |  |
| ALL INDUSTRIES                         |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |  |
| Total.....                             | 917,500                                  | 82,956,910               | 80,531,944                  | 42,894,179                                      | 3,326,710                       | 11,155,085                 | 11,405,163                                | 4,707,067                                 | 659,913                | 73,149,165               | 71,176,345                  | 37,866,875                                      | 2,019,725                       | 9,871,201                  | 113,571,422                   | 4,045,052                                 |  |
| \$1 under \$1,000.....                 | 58,576                                   | 29,893                   | 17,711                      | 11,715  | 16,835                          | 4,183                      | 195,865                                   | 4,638                                     | 22,993                 | 12,479                   | 5,980                       | 995   | 1,166                           | 217                        | 6,344                         |   |  |
| \$1,000 under \$2,500.....             | 64,085                                   | 115,558                  | 90,363                      | 24,397  | 31,620                          | 7,920                      | 466,801                                   | 7,420                                     | 33,748                 | 61,264                   | 44,274                      | 5,085   | 7,035                           | 716                        | 27,791                        | 2,440                                     |  |
| \$2,500 under \$5,000.....             | 74,433                                   | 282,999                  | 239,617                     | 54,625  | 74,733                          | 10,894                     | 1,673,341                                 | 24,884                                    | 48,687                 | 185,911                  | 151,627                     | 23,552  | 2,712                           | 3,693                      | 78,148                        | 8,768                                     |  |
| \$5,000 under \$10,000.....            | 95,562                                   | 715,761                  | 606,680                     | 106,660   | 131,860                         | 18,160                     | 81,404                                    | 40,749                                    | 67,211                 | 508,364                  | 441,469                     | 83,359  | 54,291                          | 13,823                     | 198,316                       | 21,413                                    |  |
| \$10,000 under \$25,000.....           | 149,861                                  | 2,558,117                | 2,398,542                   | 753,962   | 1,177,513                       | 177,513                    | 4,631,666                                 | 130,165                                   | 114,631                | 1,964,428                | 1,833,681                   | 502,023   | 163,047                         | 115,731                    | 691,340                       | 79,668                                    |  |
| \$25,000 under \$50,000.....           | 130,390                                  | 4,778,075                | 4,408,029                   | 1,744,679                                       | 376,959                         | 450,391                    | 922,125                                   | 236,710                                   | 107,139                | 3,953,355                | 3,809,000                   | 1,399,338                                       | 237,991                         | 350,343                    | 1,155,802                     | 184,784                                   |  |
| \$50,000 under \$100,000.....          | 120,989                                  | 8,375,296                | 8,161,676                   | 3,735,389                                       | 507,940                         | 1,024,325                  | 1,629,785                                 | 586,201                                   | 102,573                | 7,457,415                | 7,276,469                   | 3,108,104                                       | 326,409                         | 843,100                    | 1,882,627                     | 422,908                                   |  |
| \$100,000 under \$200,000.....         | 94,015                                   | 13,369,296               | 13,108,513                  | 6,097,929                                       | 593,384                         | 2,716,238                  | 2,537,651                                 | 742,054                                   | 83,733                 | 11,909,394               | 11,693,599                  | 5,449,451                                       | 380,199                         | 1,533,510                  | 2,756,501                     | 652,858                                   |  |
| \$200,000 under \$500,000.....         | 59,078                                   | 17,689,942               | 17,689,942                  | 9,452,644                                       | 596,884                         | 2,527,744                  | 2,767,609                                 | 1,122,573                                 | 52,681                 | 16,023,669               | 15,779,135                  | 8,504,379                                       | 357,094                         | 2,258,211                  | 3,002,015                     | 1,023,351                                 |  |
| \$500,000 or more.....                 | 21,313                                   | 34,129,740               | 33,184,174                  | 20,851,770                                      | 740,687                         | 5,195,931                  | 3,404,455                                 | 1,808,429                                 | 19,315                 | 30,982,594               | 30,141,111                  | 18,786,371                                      | 467,267                         | 4,746,241                  | 7,716,507                     | 1,648,355                                 |  |
| Receipts not reported.....             | 49,198                                   | 111,429                  | -                           | 1,733   | 24,634                          | 10,972                     | 261,533                                   | 3,244                                     | 7,202                  | 90,092                   | -                           | 118   | 3,514                           | 5,616                      | 56,031                        | 69  |  |
| AGRICULTURE, FORESTRY, AND FISHERIES   |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |  |
| Total.....                             | 120,759                                  | 5,525,537                | 5,344,029                   | 3,163,756                                       | 420,308                         | 540,201                    | 654,300                                   | 319,420                                   | 86,457                 | 4,566,409                | 4,423,441                   | 2,460,305                                       | 294,991                         | 402,485                    | 940,561                       | 259,973                                   |  |
| \$1 under \$1,000.....                 | 5,458                                    | 5,274                    | 2,545                       | 6,441   | 3,969                           | 1,466                      | 14,442                                    | 1,888                                     | 1,471                  | 2,011                    | 781                         | 266   | 415                             | 56                         | 730                           | 55  |  |
| \$1,000 under \$2,500.....             | 7,177                                    | 14,829                   | 12,142                      | 8,410   | 5,232                           | 3,033                      | 18,628                                    | 7,494                                     | 3,283                  | 7,494                    | 5,738                       | 1,504   | 746                             | 114                        | 3,377                         | 468                                       |  |
| \$2,500 under \$5,000.....             | 11,205                                   | 46,171                   | 41,608                      | 20,444  | 8,879                           | 6,075                      | 13,217                                    | 4,075                                     | 7,216                  | 29,986                   | 26,843                      | 7,957   | 2,759                           | 781                        | 12,304                        | 1,181                                     |  |
| \$5,000 under \$10,000.....            | 14,149                                   | 115,756                  | 103,204                     | 50,070  | 15,016                          | 6,593                      | 14,036                                    | 6,267                                     | 10,181                 | 84,441                   | 74,254                      | 25,385  | 8,152                           | 3,341                      | 31,167                        | 4,963                                     |  |
| \$10,000 under \$25,000.....           | 24,202                                   | 423,283                  | 403,716                     | 188,220   | 92,212                          | 28,422                     | 60,764                                    | 20,263                                    | 18,585                 | 326,245                  | 312,926                     | 120,222   | 30,913                          | 14,439                     | 105,940                       | 13,051                                    |  |
| \$25,000 under \$50,000.....           | 20,213                                   | 745,733                  | 723,394                     | 341,598   | 74,503                          | 30,554                     | 161,001                                   | 32,493                                    | 17,462                 | 648,674                  | 627,803                     | 272,006   | 59,496                          | 38,616                     | 185,041                       | 27,574                                    |  |
| \$50,000 under \$100,000.....          | 15,651                                   | 1,112,808                | 1,112,808                   | 577,709   | 101,928                         | 101,981                    | 175,711                                   | 71,086                                    | 13,051                 | 949,749                  | 939,324                     | 445,131   | 131                             | 77,819                     | 223,549                       | 98,932                                    |  |
| \$100,000 under \$200,000.....         | 8,392                                    | 1,173,385                | 1,149,000                   | 645,473   | 83,330                          | 138,885                    | 178,554                                   | 58,000                                    | 7,154                  | 991,660                  | 973,770                     | 518,173   | 65,975                          | 108,250                    | 209,111                       | 47,238                                    |  |
| \$200,000 under \$500,000.....         | 3,234                                    | 971,470                  | 952,799                     | 628,850   | 50,753                          | 138,318                    | 69,162                                    | 56,262                                    | 2,633                  | 786,083                  | 773,880                     | 431,203   | 35,823                          | 110,486                    | 191,694                       | 49,830                                    |  |
| \$500,000 or more.....                 | 591                                      | 859,119                  | 842,813                     | 696,232   | 17,028                          | 68,129                     | 31,677                                    | 67,872                                    | 454                    | 707,264                  | 697,122                     | 576,456   | 11,211                          | 51,476                     | 41,694                        | 56,681                                    |  |
| Receipts not reported.....             | 10,487                                   | 33,976                   | -                           | 309   | 7,458                           | 1,793                      | 110,338                                   | 1,406                                     | 4,967                  | 33,002                   | -                           | -   | 404                             | 1,104                      | 25,954                        | -   |  |
| Farms                                  |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |  |
| Total.....                             | 109,849                                  | 4,671,837                | 4,506,706                   | 2,625,540                                       | 386,204                         | 439,611                    | 542,793                                   | 287,357                                   | 79,060                 | 3,855,400                | 3,726,028                   | 2,033,137                                       | 275,211                         | 318,615                    | 806,912                       | 234,736                                   |  |
| \$1 under \$1,000.....                 | 4,645                                    | 4,918                    | 2,207                       | 5,943   | 3,639                           | 1,370                      | 13,257                                    | 1,779                                     | 1,319                  | 1,904                    | 674                         | 247   | 392                             | 53                         | 700                           | 55  |  |
| \$1,000 under \$2,500.....             | 6,440                                    | 12,838                   | 10,884                      | 7,855   | 4,389                           | 1,937                      | 17,440                                    | 3,810                                     | 1,078                  | 6,574                    | 5,352                       | 1,415   | 684                             | 108                        | 2,892                         | 468                                       |  |
| \$2,500 under \$5,000.....             | 10,552                                   | 43,643                   | 39,180                      | 19,688  | 8,501                           | 2,889                      | 13,790                                    | 6,018                                     | 7,664                  | 28,199                   | 25,126                      | 7,585   | 2,487                           | 720                        | 11,643                        | 945                                       |  |
| \$5,000 under \$10,000.....            | 13,130                                   | 108,030                  | 95,883                      | 47,597  | 14,153                          | 5,803                      | 12,758                                    | 6,018                                     | 9,365                  | 78,227                   | 68,405                      | 24,098  | 7,539                           | 2,012                      | 28,936                        | 4,839                                     |  |
| \$10,000 under \$25,000.....           | 22,344                                   | 390,437                  | 371,088                     | 175,925   | 49,637                          | 24,283                     | 53,179                                    | 17,059                                    | 16,080                 | 298,589                  | 285,405                     | 111,031   | 28,987                          | 11,597                     | 97,138                        | 12,468                                    |  |
| \$25,000 under \$50,000.....           | 18,680                                   | 685,650                  | 665,548                     | 316,438   | 71,616                          | 40,991                     | 143,687                                   | 31,253                                    | 16,080                 | 593,720                  | 575,042                     | 250,496   | 56,997                          | 29,900                     | 166,921                       | 26,403                                    |  |
| \$50,000 under \$100,000.....          | 14,092                                   | 1,022,204                | 1,000,017                   | 536,080   | 95,617                          | 87,152                     | 177,426                                   | 67,416                                    | 11,799                 | 899,186                  | 841,060                     | 417,973   | 75,833                          | 63,097                     | 191,820                       | 57,780                                    |  |
| \$100,000 under \$200,000.....         | 7,218                                    | 1,010,755                | 989,178                     | 568,915   | 77,933                          | 115,733                    | 137,412                                   | 54,915                                    | 6,183                  | 856,612                  | 840,709                     | 462,855   | 62,144                          | 87,048                     | 166,724                       | 44,451                                    |  |
| \$200,000 under \$500,000.....         | 2,691                                    | 806,559                  | 789,368                     | 510,615   | 43,748                          | 112,262                    | 57,981                                    | 53,581                                    | 2,234                  | 662,657                  | 651,427                     | 347,905   | 31,986                          | 89,802                     | 86,354                        | 47,311                                    |  |
| \$500,000 or more.....                 | 388                                      | 554,626                  | 543,343                     | 436,170   | 12,802                          | 47,490                     | 19,223                                    | 48,498                                    | 289                    | 438,440                  | 432,828                     | 307,532   | 7,760                           | 34,251                     | 27,938                        | 40,016                                    |  |
| Receipts not reported.....             | 9,669                                    | 32,117                   | -                           | 309   | 4,169                           | 701                        | 14,203                                    | 1,406                                     | 4,890                  | 31,292                   | -                           | -   | 402                             | 27                         | 25,846                        | -   |  |
| Field crop farms                       |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |  |
| Total.....                             | 40,773                                   | 1,620,629                | 1,550,413                   | 755,026   | 158,532                         | 172,236                    | 254,590                                   | 36,806                                    | 32,022                 | 1,368,805                | 1,314,645                   | 593,368   | 121,726                         | 127,696                    | 332,165                       | 26,686                                    |  |
| \$1 under \$1,000.....                 | 1,825                                    | 1,770                    | 888                         | 944   | 767                             | 146                        | 12,847                                    | 356                                       | 760                    | 844                      | 369                         | 131   | 61                              | 10                         | 418                           | -   |  |
| \$1,000 under \$2,500.....             | 2,523                                    | 1,120                    | 4,205                       | 1,977   | 1,153                           | 117                        | 1,589                                     | 356                                       | 1,658                  | 3,425                    | 2,833                       | 580   | 408                             | 27                         | 1,626                         | -   |  |
| \$2,500 under \$5,000.....             | 4,469                                    | 19,086                   | 16,606                      | 6,073   | 3,680                           | 726                        | 1,989                                     | 1,115                                     | 3,581                  | 15,156                   | 13,276                      | 3,269   | 1,267                           | 235                        | 7,041                         | -   |  |
| \$5,000 under \$10,000.....            | 5,115                                    | 42,035                   | 37,467                      | 13,527  | 4,830                           | 1,354                      | 12,032                                    | 2,682                                     | 5,791                  | 35,523                   | 31,978                      | 9,510   | 3,494                           | 569                        | 14,822                        | 777                                       |  |
| \$10,000 under \$25,000.....           | 7,168                                    | 121,997                  | 114,375                     | 43,234  | 16,332                          | 5,453                      | 25,327                                    | 5,738                                     | 7,751                  | 97,842                   | 92,597                      | 26,926  | 10,527                          | 2,442                      | 37,556                        | 1,439                                     |  |
| \$25,000 under \$50,000.....           | 6,688                                    | 247,369                  | 239,059                     | 101,315   | 27,971                          | 15,804                     | 58,724                                    | 7,742                                     | 5,738                  | 212,268                  | 204,688                     | 77,609  | 22,379                          | 11,655                     | 66,224                        | 6,898                                     |  |
| \$50,000 under \$100,000.....          | 4,777                                    | 477,721                  | 477,721                     | 156,607   | 37,210                          | 31,966                     | 51,036                                    | 5,445                                     | 4,111                  | 300,108                  | 291,789                     | 125,317   | 30,851                          | 21,688                     | 71,612                        | 5,370                                     |  |
| \$100,000 under \$200,000.....         | 3,087                                    | 418,881                  | 410,771                     | 203,974   | 40,541                          | 51,036                     | 63,595                                    | 14,178                                    | 2,695                  | 359,370                  | 354,046                     | 165,192   | 37,472                          | 40,382                     | 77,620                        | 7,792                                     |  |
| \$200,000 under \$500,000.....         | 1,020                                    | 290,794                  | 284,716                     | 154,172   | 19,612                          | 49,340                     | 26,825                                    | 2,609                                     | 874                    | 257,444                  | 243,076                     | 130,820   | 16,241                          | 40,488                     | 33,136                        | 2,609                                     |  |
| \$500,000 or more.....                 | 104                                      | 111,479                  | 104,938                     | 73,360  | 4,459                           | 16,209                     | 6,176                                     | 2,677                                     | 61                     | 82,690                   | 80,233                      | 54,214  | 2,795                           | 10,220                     | 8,954                         | 1,841                                     |  |
| Receipts not reported.....             | 3,997                                    | 14,377                   | -                           | 243   | 1,997                           | 85                         | 4,350                                     | -   | 2,372                  | 14,135                   | -                           | -   | -                               | -                          | 13,156                        | -   |  |

Footnotes at end of table.



Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts        | Partnerships with and without net profit |                          |                             |   |                                 |                            |   | Partnerships with net profit              |                        |                          |                             |   |                                 |                            |                               |   |
|---|--|--------------------------|-----------------------------|---|---------------------------------|----------------------------|---|---|------------------------|--------------------------|-----------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|   | Number of partnerships                   | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of partnerships | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|   |  | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                            |   |   |                        | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                            |                               |   |
| (1)   | (2)                                      | (3)                      | (4)                         | (5)   | (6)                             | (7)                        | (8)                                       | (9)                                       | (10)                   | (11)                     | (12)                        | (13)  | (14)                            | (15)                       | (16)                          |   |
| AGRICULTURE, FORESTRY AND FISHERIES—Continued |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Farms—Continued                               |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Fruit, tree nut, and vegetable farms          |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....                                    | 9,320                                    | 481,594                  | 462,241                     | 247,653   | 39,042                          | 109,680                    | 51,936                                    | 13,150                                    | 5,518                  | 399,246                  | 382,312                     | 191,951   | 24,897                          | 87,753                     | 92,761                        | 12,733                                    |
| \$1 under \$1,000.....                        | 406                                      | 627                      | 162                         | 812   | 508                             | 475                        | 12,258                                    | -   | 563                    | 2,317                    | 1,822                       | 624   | 366                             | 129                        | 689                           | -   |
| \$1,000 under \$2,500.....                    | 712                                      | 1,419                    | 1,213                       | 1,096   | 1,096                           | 246                        | 12,585                                    | -   | -                      | 6,992                    | 3,984                       | 1,790   | 559                             | 479                        | 2,658                         | -   |
| \$2,500 under \$5,000.....                    | 1,051                                    | 4,287                    | 4,122                       | 2,747   | 1,153                           | 802                        | 14,194                                    | -   | 531                    | 21,230                   | 19,762                      | 7,572   | 1,776                           | 2,960                      | 7,198                         | -   |
| \$5,000 under \$10,000.....                   | 994                                      | 10,491                   | 7,140                       | 4,150   | 1,448                           | 1,642                      | 1,581                                     | -   | 1,140                  | 41,820                   | 39,033                      | 15,378  | 2,853                           | 6,025                      | 12,340                        | 2,273                                     |
| \$10,000 under \$25,000.....                  | 1,883                                    | 35,185                   | 32,999                      | 18,065  | 5,911                           | 6,622                      | 1,581                                     | -   | 1,094                  | 80,759                   | 78,292                      | 38,640  | 6,688                           | 19,317                     | 37,587                        | 9,689                                     |
| \$25,000 under \$50,000.....                  | 1,298                                    | 49,201                   | 46,387                      | 21,922  | 4,223                           | 8,535                      | 8,378                                     | -   | 1,106                  | 98,009                   | 93,555                      | 45,103  | 6,700                           | 21,522                     | 26,749                        | 771                                       |
| \$50,000 under \$100,000.....                 | 1,233                                    | 89,070                   | 86,536                      | 42,541  | 7,873                           | 20,755                     | 13,845                                    | 2,273                                     | 631                    | 104,418                  | 103,172                     | 54,391  | 5,006                           | 27,973                     | 20,486                        | 9,689                                     |
| \$100,000 under \$200,000.....                | 840                                      | 131,168                  | 125,850                     | 66,251  | 8,992                           | 30,406                     | 23,182                                    | 9,689                                     | 337                    | 43,582                   | 42,692                      | 28,453  | 1,176                           | 9,348                      | 4,960                         | 771                                       |
| \$200,000 under \$500,000.....                | 342                                      | 105,325                  | 104,277                     | 55,179  | 5,079                           | 28,195                     | 20,345                                    | 983                                       | 40                     | (*)                      | -                           | -   | (*)                             | -                          | (*)                           | -   |
| \$500,000 or more.....                        | 53                                       | 54,450                   | 53,555                      | 35,016  | 2,164                           | 11,694                     | 2,711                                     | 983                                       | -                      | (*)                      | -                           | -   | (*)                             | -                          | (*)                           | -   |
| Receipts not reported.....                    | 508                                      | 171                      | -                           | -   | 595                             | 108                        | 16,411                                    | -   | (*)                    | (*)                      | -                           | -   | (*)                             | -                          | (*)                           | -   |
| Total.....                                    | 53,232                                   | 2,351,326                | 2,282,419                   | 1,499,334                                       | 175,125                         | 123,908                    | 211,959                                   | 224,871                                   | 37,661                 | 1,907,533                | 1,854,720                   | 1,152,482                                       | 119,649                         | 75,550                     | 346,388                       | 185,433                                   |
| Livestock farms                               |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| \$1 under \$1,000.....                        | 1,749                                    | 2,065                    | 785                         | 3,491   | 2,041                           | 668                        | 17,118                                    | 179                                       | 279                    | 420                      | 132                         | 92  | 43                              | 35                         | 175                           | 55  |
| \$1,000 under \$2,500.....                    | 2,696                                    | 5,152                    | 4,571                       | 4,309   | 1,797                           | 1,797                      | 13,941                                    | 592                                       | 938                    | 2,002                    | 1,685                       | 649   | 118                             | 46                         | 788                           | 468                                       |
| \$2,500 under \$5,000.....                    | 4,345                                    | 17,754                   | 16,142                      | 9,855   | 3,336                           | 1,387                      | 1,685                                     | 3,321                                     | 2,444                  | 10,067                   | 9,074                       | 3,427   | 1,009                           | 363                        | 781                           | 402                                       |
| \$5,000 under \$10,000.....                   | 6,462                                    | 47,438                   | 47,438                      | 27,778  | 6,955                           | 2,483                      | 1,505                                     | 4,577                                     | 4,127                  | 33,646                   | 30,418                      | 12,367  | 3,188                           | 863                        | 10,930                        | 4,062                                     |
| \$10,000 under \$25,000.....                  | 12,606                                   | 220,600                  | 211,831                     | 107,888   | 25,740                          | 10,930                     | 29,384                                    | 15,533                                    | 9,759                  | 171,527                  | 165,794                     | 73,452  | 15,939                          | 5,379                      | 49,954                        | 9,959                                     |
| \$25,000 under \$50,000.....                  | 10,080                                   | 367,496                  | 358,847                     | 182,399   | 37,458                          | 13,944                     | 23,187                                    | 23,187                                    | 8,786                  | 323,354                  | 315,373                     | 149,744   | 30,578                          | 10,195                     | 84,649                        | 19,236                                    |
| \$50,000 under \$100,000.....                 | 7,449                                    | 599,222                  | 593,327                     | 313,760   | 47,420                          | 29,055                     | 66,757                                    | 59,194                                    | 6,050                  | 438,369                  | 431,280                     | 234,801   | 35,791                          | 17,482                     | 93,610                        | 49,633                                    |
| \$100,000 under \$200,000.....                | 2,962                                    | 415,289                  | 407,670                     | 274,517   | 26,128                          | 25,383                     | 43,371                                    | 36,689                                    | 2,553                  | 357,453                  | 351,453                     | 230,299   | 20,087                          | 17,466                     | 54,934                        | 33,062                                    |
| \$200,000 under \$500,000.....                | 1,197                                    | 366,392                  | 357,302                     | 274,096   | 17,519                          | 24,025                     | 4,801                                     | 38,564                                    | 902                    | 271,724                  | 266,497                     | 200,003   | 9,439                           | 12,358                     | 27,176                        | 32,322                                    |
| \$500,000 or more.....                        | 195                                      | 350,967                  | 347,506                     | 301,235   | 5,415                           | 15,285                     | 7,455                                     | 41,629                                    | 146                    | 285,043                  | 283,014                     | 246,638   | 3,321                           | 11,364                     | 10,784                        | 35,855                                    |
| Receipts not reported.....                    | 3,511                                    | 14,823                   | -                           | 66  | 1,316                           | 499                        | 12,672                                    | 1,406                                     | 1,677                  | 14,333                   | -                           | -   | 136                             | 27                         | 9,966                         | -   |
| Total.....                                    | 6,504                                    | 218,288                  | 211,633                     | 123,527   | 13,485                          | 33,787                     | 24,308                                    | 12,530                                    | 3,859                  | 179,816                  | 174,351                     | 95,336  | 8,939                           | 27,616                     | 35,598                        | 9,884                                     |
| Other farms                                   |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| \$1 under \$1,000.....                        | 665                                      | 456                      | 372                         | 701   | 323                             | 81                         | 11,034                                    | -   | 558                    | 1,042                    | 729                         | 134   | 166                             | 9                          | 446                           | -   |
| \$1,000 under \$2,500.....                    | 509                                      | 1,207                    | 895                         | 601   | 343                             | 125                        | 1325                                      | -   | 380                    | 1,404                    | 1,232                       | 331   | 125                             | 55                         | 630                           | 164                                       |
| \$2,500 under \$5,000.....                    | 687                                      | 2,516                    | 2,310                       | 1,013   | 352                             | 174                        | 1,000                                     | 489                                       | 306                    | 2,066                    | 2,025                       | 631   | 298                             | 101                        | 926                           | -   |
| \$5,000 under \$10,000.....                   | 559                                      | 9,388                    | 8,843                       | 2,142   | 920                             | 324                        | 1,283                                     | 326                                       | 409                    | 7,990                    | 7,492                       | 3,081   | 745                             | 816                        | 2,450                         | 1,070                                     |
| \$10,000 under \$25,000.....                  | 687                                      | 12,655                   | 11,883                      | 6,738   | 1,654                           | 1,278                      | 49  | 1,116                                     | 409                    | 16,278                   | 15,948                      | 7,765   | 1,187                           | 2,025                      | 3,708                         | 269                                       |
| \$25,000 under \$50,000.....                  | 614                                      | 21,584                   | 21,215                      | 10,862  | 1,964                           | 2,708                      | 2,483                                     | 324                                       | 532                    | 39,950                   | 39,699                      | 19,215  | 2,503                           | 4,610                      | 9,011                         | 504                                       |
| \$50,000 under \$100,000.....                 | 633                                      | 46,191                   | 45,806                      | 23,172  | 3,114                           | 5,376                      | 8,216                                     | 504                                       | 532                    | 39,950                   | 39,699                      | 19,215  | 2,503                           | 4,610                      | 9,011                         | 504                                       |
| \$100,000 under \$200,000.....                | 329                                      | 45,417                   | 44,887                      | 24,571  | 2,272                           | 8,708                      | 7,264                                     | 42,185                                    | 304                    | 42,185                   | 42,185                      | 22,261  | 2,115                           | 7,698                      | 7,421                         | 3,637                                     |
| \$200,000 under \$500,000.....                | 132                                      | 43,848                   | 43,073                      | 27,168  | 1,538                           | 10,702                     | 5,427                                     | 2,719                                     | 121                    | 39,071                   | 38,682                      | 23,691  | 1,300                           | 8,983                      | 5,556                         | 2,691                                     |
| \$500,000 or more.....                        | 36                                       | 37,730                   | 37,349                      | 26,559  | 764                             | 4,302                      | 2,881                                     | 3,209                                     | 22                     | 27,125                   | 26,889                      | 18,227  | 468                             | 3,319                      | 3,240                         | 1,549                                     |
| Receipts not reported.....                    | 1,653                                    | 2,746                    | -                           | -   | 261                             | 9                          | 530                                       | -   | 765                    | 2,705                    | -                           | -   | 32                              | -                          | 2,630                         | -   |
| Total.....                                    | 10,910                                   | 853,700                  | 837,323                     | 538,216   | 34,104                          | 100,590                    | 111,507                                   | 32,063                                    | 7,397                  | 711,009                  | 697,413                     | 427,168   | 19,780                          | 83,870                     | 133,649                       | 25,237                                    |
| Other Agriculture, Forestry, and Fisheries    |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| \$1 under \$1,000.....                        | 813                                      | 356                      | 338                         | 493   | 330                             | 96                         | 1,185                                     | 9   | 357                    | 1,027                    | 493                         | 108   | 85                              | 9                          | 515                           | -   |
| \$1,000 under \$2,500.....                    | 737                                      | 1,931                    | 1,258                       | 555   | 843                             | 96                         | 1,188                                     | -   | 452                    | 1,787                    | 1,717                       | 372   | 272                             | 61                         | 661                           | 236                                       |
| \$2,500 under \$5,000.....                    | 653                                      | 2,528                    | 2,428                       | 756   | 378                             | 138                        | 1,573                                     | 265                                       | 816                    | 6,214                    | 5,849                       | 1,287   | 613                             | 332                        | 2,231                         | 124                                       |
| \$5,000 under \$10,000.....                   | 1,019                                    | 7,726                    | 7,316                       | 2,472   | 863                             | 790                        | 1,278                                     | 509                                       | 816                    | 27,656                   | 27,521                      | 9,191   | 1,926                           | 2,842                      | 8,802                         | 583                                       |
| \$10,000 under \$25,000.....                  | 1,858                                    | 32,846                   | 32,628                      | 12,295  | 2,575                           | 4,139                      | 7,585                                     | 930                                       | 1,526                  | 27,656                   | 27,521                      | 9,191   | 1,926                           | 2,842                      | 8,802                         | 583                                       |
| \$25,000 under \$50,000.....                  | 1,533                                    | 60,083                   | 57,846                      | 25,160  | 2,887                           | 9,363                      | 17,314                                    | 1,240                                     | 1,382                  | 54,954                   | 52,761                      | 21,510  | 2,499                           | 8,716                      | 18,120                        | 1,171                                     |
| \$50,000 under \$100,000.....                 | 1,559                                    | 114,337                  | 112,791                     | 41,629  | 6,311                           | 14,829                     | 36,700                                    | 1,252                                     | 1,252                  | 90,563                   | 89,264                      | 37,729  | 3,664                           | 11,722                     | 31,729                        | 1,152                                     |
| \$100,000 under \$200,000.....                | 1,174                                    | 162,630                  | 159,822                     | 76,558  | 5,397                           | 23,152                     | 41,442                                    | 3,085                                     | 971                    | 134,848                  | 133,061                     | 55,320  | 3,831                           | 21,202                     | 42,387                        | 2,787                                     |
| \$200,000 under \$500,000.....                | 543                                      | 164,911                  | 163,431                     | 118,235   | 7,005                           | 26,056                     | 11,784                                    | 2,981                                     | 399                    | 123,426                  | 122,453                     | 83,298  | 3,837                           | 20,684                     | 13,340                        | 2,519                                     |
| \$500,000 or more.....                        | 203                                      | 304,493                  | 299,465                     | 260,062   | 4,226                           | 20,639                     | 12,454                                    | 19,374                                    | 165                    | 268,824                  | 264,294                     | 228,924   | 3,451                           | 17,225                     | 13,756                        | 16,665                                    |
| Receipts not reported.....                    | 818                                      | 1,899                    | -                           | -   | 3,289                           | 1,092                      | 16,135                                    | -   | (*)                    | (*)                      | -                           | -   | (*)                             | (*)                        | (*)                           | (*)                                       |

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

## Business Returns/1968 • Partnerships

145

| Industry and size of business receipts | Partnerships with and without net profit |                                |                             |  |                                    |                               | Partnerships with net profit                      |  |                        |                                |           |  |                                    |                               |                                  |  |
|--|--|--------------------------------|-----------------------------|--|------------------------------------|-------------------------------|---|--|------------------------|--------------------------------|-----------|--|------------------------------------|-------------------------------|----------------------------------|--|
|  | Receipts                                 |                                |                             | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(less losses)<br>(Thousand dollars) | Inventory, end-of-year<br>(Thousand dollars) | Number of partnerships | Receipts                       |           | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(Thousand dollars) | Inventory, end-of-year<br>(Thousand dollars) |
|  | Total<br>(Thousand dollars)              | Business<br>(Thousand dollars) | Total<br>(Thousand dollars) |  |                                    |                               |   |  |                        | Business<br>(Thousand dollars) |           |  |                                    |                               |                                  |  |
| (1)                                    | (2)                                      | (3)                            | (4)                         | (5)  | (6)                                | (7)                           | (8)   | (9)  | (10)                   | (11)                           | (12)      | (13)   | (14)                               | (15)                          | (16)                             |  |
| MINING                                 |  |                                |                             |  |                                    |                               |   |  |                        |                                |           |  |                                    |                               |                                  |  |
| Total.....                             | 13,227                                   | 1,035,817                      | 970,425                     | 416,913  | 80,389                             | 124,305                       | 72,806  | 9,651  | 7,212                  | 831,494                        | 783,873   | 294,240  | 56,426                             | 98,973                        | 193,096                          | 8,512  |
| \$1 under \$1,000.....                 | 1,549                                    | 774                            | 700                         | 186  | 424                                | 95                            | 1,107   | -  | 633                    | 310                            | 296       | 53   | 19                                 | 28                            | 73                               | -  |
| \$1,000 under \$2,500.....             | 2,008                                    | 3,643                          | 3,498                       | 2,291  | 999                                | 212                           | 1,107   | -  | 1,523                  | 2,535                          | 2,439     | 295  | 33                                 | 93                            | 649                              | -  |
| \$2,500 under \$5,000.....             | 1,169                                    | 4,165                          | 4,027                       | 1,088  | 1,136                              | 287                           | 1,136   | -  | 760                    | 2,618                          | 2,597     | 383  | 327                                | 53                            | -                                | -  |
| \$5,000 under \$10,000.....            | 908                                      | 6,865                          | 6,764                       | 3,491  | 1,278                              | 1,002                         | 1,278   | -  | 632                    | 4,782                          | 4,730     | 737  | 1,102                              | 140                           | 1,406                            | -  |
| \$10,000 under \$25,000.....           | 1,327                                    | 25,285                         | 21,576                      | 9,662  | 2,857                              | 2,345                         | 1,577   | 116  | 766                    | 13,504                         | 12,312    | 2,704  | 1,102                              | 755                           | 4,301                            | 83   |
| \$25,000 under \$50,000.....           | 1,171                                    | 46,181                         | 41,495                      | 17,412   | 4,962                              | 4,435                         | 1,775   | 265  | 817                    | 31,157                         | 28,864    | 9,840  | 2,814                              | 3,691                         | 6,782                            | 12   |
| \$50,000 under \$100,000.....          | 721                                      | 55,293                         | 52,372                      | 24,382   | 4,596                              | 8,222                         | 2,332   | 49   | 435                    | 34,099                         | 31,807    | 10,621   | 1,939                              | 4,652                         | 8,717                            | 39   |
| \$100,000 under \$200,000.....         | 553                                      | 85,542                         | 79,729                      | 33,517   | 6,412                              | 12,884                        | 10,055  | 4  | 418                    | 65,518                         | 60,507    | 23,919   | 4,664                              | 10,210                        | 14,398                           | 4  |
| \$200,000 under \$500,000.....         | 611                                      | 206,582                        | 195,482                     | 94,891   | 12,797                             | 32,620                        | 19,041  | 2,663  | 502                    | 166,959                        | 160,601   | 72,468   | 9,057                              | 26,656                        | 27,518                           | 2,255  |
| \$500,000 or more.....                 | 302                                      | 583,151                        | 564,782                     | 229,993  | 40,404                             | 61,093                        | 99,606  | 6,554  | 241                    | 493,866                        | 479,720   | 173,220  | 33,526                             | 52,458                        | 121,323                          | 6,119  |
| Receipts not reported.....             | 2,708                                    | 18,336                         | -                           | -  | 4,724                              | 510                           | 147,612   | -  | 485                    | 16,146                         | -         | -  | 1,971                              | 235                           | 7,112                            | -  |
| Crude Petroleum and Natural Gas        |  |                                |                             |  |                                    |                               |   |  |                        |                                |           |  |                                    |                               |                                  |  |
| Total.....                             | 10,795                                   | 687,206                        | 630,533                     | 243,903  | 56,251                             | 53,438                        | 47,699  | 2,987  | 5,816                  | 518,408                        | 478,000   | 146,864  | 36,965                             | 39,902                        | 151,255                          | 2,426  |
| \$1 under \$1,000.....                 | 1,498                                    | 768                            | 695                         | 186  | 424                                | 95                            | 1,104   | -  | 608                    | 310                            | 296       | 53   | 19                                 | 28                            | 73                               | -  |
| \$1,000 under \$2,500.....             | 2,056                                    | 3,395                          | 3,276                       | 1,911  | 881                                | 178                           | 1,142   | -  | 1,472                  | 2,445                          | 2,362     | 287  | 430                                | 95                            | 596                              | -  |
| \$2,500 under \$5,000.....             | 1,118                                    | 3,974                          | 3,836                       | 927  | 954                                | 286                           | 1,136   | -  | 760                    | 2,618                          | 2,597     | 383  | 327                                | 53                            | 821                              | -  |
| \$5,000 under \$10,000.....            | 733                                      | 5,385                          | 5,336                       | 2,303  | 668                                | 288                           | 1,311   | -  | 532                    | 3,916                          | 3,871     | 565  | 399                                | 120                           | 1,146                            | -  |
| \$10,000 under \$25,000.....           | 1,069                                    | 21,405                         | 17,759                      | 8,484  | 2,544                              | 2,000                         | 1,884   | 63   | 559                    | 10,414                         | 9,284     | 1,935  | 809                                | 558                           | 3,187                            | 63   |
| \$25,000 under \$50,000.....           | 842                                      | 34,253                         | 29,591                      | 12,812   | 3,826                              | 2,418                         | 1,472   | 12   | 539                    | 20,782                         | 18,493    | 6,138  | 1,851                              | 2,089                         | 4,350                            | 12   |
| \$50,000 under \$100,000.....          | 541                                      | 42,024                         | 40,865                      | 20,165   | 4,466                              | 7,342                         | 1,377   | 49   | 469                    | 55,399                         | 50,456    | 18,382   | 4,157                              | 7,173                         | 12,712                           | 43   |
| \$100,000 under \$200,000.....         | 297                                      | 47,571                         | 42,466                      | 16,135   | 4,089                              | 4,466                         | 3,829   | 534  | 304                    | 99,474                         | 95,377    | 39,124   | 5,087                              | 9,997                         | 20,039                           | 283  |
| \$200,000 under \$500,000.....         | 387                                      | 130,804                        | 122,091                     | 55,838   | 8,160                              | 13,020                        | 11,975  | 2,325  | 114                    | 307,146                        | 295,264   | 79,997   | 21,919                             | 19,554                        | 101,386                          | 2,025  |
| \$500,000 or more.....                 | 161                                      | 380,666                        | 364,618                     | 124,862  | 27,425                             | 23,314                        | 81,741  | -  | 459                    | 15,904                         | -         | -  | 1,967                              | 235                           | 6,945                            | -  |
| Receipts not reported.....             | 2,093                                    | 16,931                         | -                           | -  | 2,811                              | 431                           | 137,020   | -  | -                      | -                              | -         | -  | -                                  | -                             | -                                | -  |
| Other Mining                           |  |                                |                             |  |                                    |                               |   |  |                        |                                |           |  |                                    |                               |                                  |  |
| Total.....                             | 2,432                                    | 34,611                         | 339,892                     | 173,010  | 24,338                             | 70,467                        | 25,107  | 6,664  | 1,396                  | 313,086                        | 305,873   | 147,376  | 19,461                             | 59,071                        | 41,841                           | 6,086  |
| \$1 under \$1,000.....                 | 431                                      | 400                            | 230                         | 289  | -                                  | 162                           | 124   | -  | 307                    | 1,374                          | 1,268     | 400  | -                                  | -                             | -                                | -  |
| \$1,000 under \$2,500.....             | 1,278                                    | 2,380                          | 2,202                       | 916  | -                                  | 189                           | 1,549   | -  | 1,342                  | 5,370                          | 5,231     | 1,616  | -                                  | -                             | -                                | -  |
| \$2,500 under \$5,000.....             | 1,972                                    | 7,882                          | 7,528                       | 3,004  | 611                                | 636                           | 5,972   | -  | 3,124                  | 24,664                         | 23,197    | 7,609  | -                                  | -                             | -                                | -  |
| \$5,000 under \$10,000.....            | 3,813                                    | 30,468                         | 28,661                      | 10,788   | 1,805                              | 2,210                         | 17,865  | -  | 8,531                  | 152,160                        | 150,106   | 57,854   | -                                  | -                             | -                                | -  |
| \$10,000 under \$25,000.....           | 10,027                                   | 178,844                        | 175,642                     | 72,058   | 6,838                              | 18,639                        | 57,828  | -  | 9,173                  | 336,266                        | 334,276   | 153,767  | -                                  | -                             | -                                | -  |
| \$25,000 under \$50,000.....           | 10,354                                   | 376,277                        | 373,210                     | 177,234  | 13,922                             | 53,231                        | 111,627   | -  | 432                    | 21,361                         | 19,626    | 7,099  | -                                  | -                             | -                                | -  |
| \$50,000 under \$100,000.....          | 8,779                                    | 631,972                        | 614,917                     | 370,223  | 17,577                             | 106,816                       | 6,226   | 253  | 230                    | 33,232                         | 32,603    | 12,761   | -                                  | -                             | -                                | -  |
| \$100,000 under \$200,000.....         | 6,038                                    | 855,657                        | 845,573                     | 538,674  | 20,283                             | 172,363                       | 21,229  | 2,129  | 198                    | 67,485                         | 65,224    | 33,344   | -                                  | -                             | -                                | -  |
| \$200,000 under \$500,000.....         | 4,141                                    | 202,485                        | 200,164                     | 105,131  | 12,979                             | 37,779                        | 17,865  | 4,229  | 127                    | 186,720                        | 184,456   | 93,223   | -                                  | -                             | -                                | -  |
| Receipts not reported.....             | 615                                      | 1,405                          | -                           | -  | 1,913                              | 79                            | 110,592   | -  | 307                    | 3,956                          | 3,887     | 941  | -                                  | -                             | -                                | -  |
| CONTRACT CONSTRUCTION                  |  |                                |                             |  |                                    |                               |   |  |                        |                                |           |  |                                    |                               |                                  |  |
| Total.....                             | 49,688                                   | 7,475,564                      | 7,365,160                   | 5,521,639  | 189,063                            | 1,282,541                     | 800,748   | 290,177                                      | 42,033                 | 6,553,907                      | 6,469,468 | 4,728,037  | 165,999                            | 1,084,610                     | 899,101                          | 178,892                                      |
| \$1 under \$1,000.....                 | 431                                      | 400                            | 230                         | 289  | 64                                 | 162                           | 142   | -  | 307                    | 1,374                          | 1,268     | 400  | 98                                 | 64                            | 668                              | 68   |
| \$1,000 under \$2,500.....             | 1,278                                    | 2,380                          | 2,202                       | 916  | 397                                | 189                           | 85  | 86   | 1,342                  | 5,370                          | 5,231     | 1,616  | 302                                | 274                           | 2,294                            | 92   |
| \$2,500 under \$5,000.....             | 1,972                                    | 7,882                          | 7,528                       | 3,004  | 611                                | 636                           | 1,549   | 126  | 1,342                  | 24,664                         | 23,197    | 7,609  | 1,392                              | 1,536                         | 10,697                           | 172  |
| \$5,000 under \$10,000.....            | 3,813                                    | 30,468                         | 28,661                      | 10,788   | 1,805                              | 2,210                         | 5,972   | 1,002  | 3,124                  | 24,664                         | 23,197    | 7,609  | 1,392                              | 1,536                         | 10,697                           | 2,868  |
| \$10,000 under \$25,000.....           | 10,027                                   | 178,844                        | 175,642                     | 72,058   | 6,838                              | 18,639                        | 57,828  | 2,994  | 8,531                  | 152,160                        | 150,106   | 57,854   | 4,850                              | 15,714                        | 62,243                           | 2,868  |
| \$25,000 under \$50,000.....           | 10,354                                   | 376,277                        | 373,210                     | 177,234  | 13,922                             | 53,231                        | 111,627   | 7,033  | 9,173                  | 336,266                        | 334,276   | 153,767  | 11,008                             | 43,874                        | 115,412                          | 5,631  |
| \$50,000 under \$100,000.....          | 8,779                                    | 631,972                        | 614,917                     | 370,223  | 17,577                             | 106,816                       | 86,686  | 7,705  | 7,705                  | 555,900                        | 540,645   | 310,200  | 15,390                             | 88,615                        | 129,427                          | 11,652                                       |
| \$100,000 under \$200,000.....         | 6,038                                    | 855,657                        | 845,573                     | 538,674  | 20,283                             | 172,363                       | 23,645  | 3,682  | 3,682                  | 804,880                        | 796,808   | 430,599  | 18,834                             | 164,153                       | 130,010                          | 23,011                                       |
| \$200,000 under \$500,000.....         | 4,139                                    | 1,285,456                      | 1,245,936                   | 947,769  | 27,022                             | 286,944                       | 125,337   | 1,747  | 1,747                  | 1,163,365                      | 1,163,365 | 643,784  | 22,939                             | 255,567                       | 136,730                          | 43,291                                       |
| \$500,000 or more.....                 | 1,892                                    | 4,078,058                      | 4,031,241                   | 3,380,570  | 100,268                            | 640,145                       | 260,055   | 118,883                                      | 1,666                  | 3,494,107                      | 3,454,572 | 2,832,384  | 91,110                             | 515,731                       | 307,443                          | 92,038                                       |
| Receipts not reported.....             | 965                                      | 15,170                         | -                           | 114  | 271                                | 646                           | 14,490  | 69   | 223                    | 4,488                          | -         | 114  | 76                                 | 82                            | 4,177                            | 69   |

Footnotes at end of table.



Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts  | Partnerships with and without net profit |                          |                             |   |                                 |                            |   | Partnerships with net profit              |                        |                          |                             |   |                                 |                            |                               |   |
|---|--|--------------------------|-----------------------------|---|---------------------------------|----------------------------|---|---|------------------------|--------------------------|-----------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|   | Number of partnerships                   | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of partnerships | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|   |  | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                            |   |   |                        | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                            |                               |   |
| (1)                                     | (2)                                      | (3)                      | (4)                         | (5)   | (6)                             | (7)                        | (8)                                       | (9)                                       | (10)                   | (11)                     | (12)                        | (13)  | (14)                            | (15)                       | (16)                          |   |
| CONTRACT CONSTRUCTION—Continued         |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| General Contractors                     |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....                              | 17,326                                   | 4,823,920                | 4,736,689                   | 3,834,125                                       | 123,035                         | 641,057                    | 379,614                                   | 205,252                                   | 14,076                 | 4,164,963                | 4,101,061                   | 3,246,709                                       | 109,641                         | 517,729                    | 450,319                       | 106,871                                   |
| \$1,000 under \$1,000.....              | 279                                      | 326                      | 159                         | 227   | 43                              | 162                        | 149                                       | 12  | 204                    | 279                      | 273                         | 87  | 51                              | 41                         | 84                            | -   |
| \$1,000 under \$2,500.....              | 238                                      | 493                      | 420                         | 152   | 159                             | 60                         | 1134                                      | 13  | 304                    | 1,199                    | 1,115                       | 317   | 70                              | 62                         | 531                           | 13  |
| \$2,500 under \$5,000.....              | 581                                      | 2,256                    | 2,039                       | 940   | 150                             | 327                        | 257                                       | 13  | 49                     | 7,027                    | 6,027                       | 2,184   | 409                             | 751                        | 2,983                         | 2   |
| \$5,000 under \$10,000.....             | 1,041                                    | 9,141                    | 7,839                       | 3,185   | 546                             | 5,513                      | 2,621                                     | 693                                       | 811                    | 39,792                   | 36,117                      | 16,713  | 1,414                           | 4,232                      | 15,083                        | 693                                       |
| \$10,000 under \$25,000.....            | 2,699                                    | 49,365                   | 46,585                      | 23,414  | 2,356                           | 5,513                      | 12,324                                    | 2,156                                     | 2,167                  | 90,036                   | 89,539                      | 46,970  | 2,384                           | 11,259                     | 23,861                        | 2,116                                     |
| \$25,000 under \$50,000.....            | 2,722                                    | 98,224                   | 97,716                      | 52,693  | 3,324                           | 12,801                     | 23,007                                    | 2,156                                     | 2,463                  | 205,990                  | 193,118                     | 126,433   | 4,199                           | 26,381                     | 43,579                        | 3,848                                     |
| \$50,000 under \$100,000.....           | 3,247                                    | 243,713                  | 229,102                     | 157,760   | 5,422                           | 31,427                     | 51,842                                    | 78,075                                    | 2,735                  | 350,986                  | 347,791                     | 246,127   | 7,863                           | 80,855                     | 124,753                       | 12,753                                    |
| \$100,000 under \$200,000.....          | 2,632                                    | 379,666                  | 374,381                     | 268,594   | 8,483                           | 54,725                     | 45,316                                    | 13,362                                    | 2,452                  | 538,388                  | 531,444                     | 421,801   | 10,715                          | 82,055                     | 59,138                        | 25,620                                    |
| \$200,000 under \$500,000.....          | 1,945                                    | 622,720                  | 614,842                     | 476,685   | 13,176                          | 91,763                     | 53,962                                    | 30,809                                    | 1,742                  | 2,908,730                | 2,873,357                   | 2,386,077                                       | 85,529                          | 342,076                    | 256,168                       | 61,826                                    |
| \$500,000 or more.....                  | 1,307                                    | 3,405,398                | 3,363,606                   | 2,850,475                                       | 89,186                          | 442,885                    | 215,653                                   | 80,083                                    | 1,121                  | (*)                      | -                           | (*)   | (*)                             | (*)                        | (*)                           | -   |
| Receipts not reported.....              | 635                                      | 13,218                   | -                           | 190   | -                               | 564                        | 15,185                                    | -   | (*)                    | (*)                      | -                           | (*)   | (*)                             | (*)                        | (*)                           | -   |
| Special Trade Contractors               |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....                              | 32,304                                   | 2,640,740                | 2,617,713                   | 1,679,092                                       | 65,837                          | 641,269                    | 419,512                                   | 84,921                                    | 27,899                 | 2,378,040                | 2,357,649                   | 1,472,906                                       | 56,167                          | 566,666                    | 447,160                       | 72,017                                    |
| \$1,000 under \$1,000.....              | 1,192                                    | 1,961                    | 1,853                       | 826   | 259                             | 129                        | 126                                       | 134                                       | 606                    | 1,095                    | 995                         | 313   | 47                              | 23                         | 584                           | 68  |
| \$1,000 under \$2,500.....              | 1,391                                    | 5,626                    | 5,489                       | 2,064   | 461                             | 309                        | 1,292                                     | 113                                       | 1,038                  | 4,171                    | 4,116                       | 1,299   | 232                             | 212                        | 1,763                         | 79  |
| \$2,500 under \$5,000.....              | 2,772                                    | 21,327                   | 20,822                      | 7,603   | 1,259                           | 1,380                      | 6,951                                     | 953                                       | 2,313                  | 17,637                   | 17,170                      | 5,425   | 983                             | 785                        | 7,714                         | 170                                       |
| \$5,000 under \$10,000.....             | 7,302                                    | 129,039                  | 128,618                     | 48,370  | 4,462                           | 13,126                     | 45,400                                    | 2,301                                     | 6,138                  | 111,928                  | 111,550                     | 40,867  | 3,416                           | 11,482                     | 47,056                        | 2,175                                     |
| \$10,000 under \$25,000.....            | 7,632                                    | 278,053                  | 275,494                     | 124,541   | 10,598                          | 40,430                     | 88,620                                    | 4,877                                     | 6,710                  | 246,230                  | 244,737                     | 106,797   | 8,624                           | 32,615                     | 91,551                        | 3,515                                     |
| \$25,000 under \$50,000.....            | 5,531                                    | 388,192                  | 385,748                     | 212,455   | 12,137                          | 75,389                     | 79,753                                    | 8,611                                     | 4,969                  | 349,843                  | 347,460                     | 183,759   | 11,173                          | 62,234                     | 85,813                        | 7,804                                     |
| \$50,000 under \$100,000.....           | 3,046                                    | 476,591                  | 471,192                     | 290,080   | 11,805                          | 117,858                    | 82,381                                    | 10,283                                    | 3,250                  | 453,712                  | 449,017                     | 274,172   | 10,971                          | 113,281                    | 83,628                        | 10,258                                    |
| \$100,000 under \$200,000.....          | 2,189                                    | 674,510                  | 669,888                     | 470,624   | 13,693                          | 134,966                    | 70,973                                    | 18,780                                    | 2,000                  | 615,266                  | 610,995                     | 421,533   | 12,071                          | 172,297                    | 77,190                        | 17,267                                    |
| \$200,000 under \$500,000.....          | 584                                      | 663,622                  | 658,609                     | 522,415   | 11,082                          | 197,600                    | 43,453                                    | 38,800                                    | 544                    | 576,339                  | 571,609                     | 438,627   | 8,581                           | 173,655                    | 50,326                        | 30,212                                    |
| \$500,000 or more.....                  | 305                                      | 1,819                    | -                           | 114   | 81                              | 82                         | 563                                       | 69  | (*)                    | (*)                      | -                           | (*)   | (*)                             | (*)                        | (*)                           | (*)                                       |
| Receipts not reported.....              | -  | -                        | -                           | -   | -                               | -                          | -   | -   | (*)                    | (*)                      | -                           | (*)   | (*)                             | (*)                        | (*)                           | (*)                                       |
| Plumbing, heating, and air conditioning |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....                              | 4,609                                    | 505,563                  | 501,822                     | 352,910   | 7,597                           | 104,019                    | 66,695                                    | 31,890                                    | 4,026                  | 454,023                  | 451,088                     | 308,942   | 6,392                           | 90,977                     | 70,159                        | 29,707                                    |
| \$1,000 under \$1,000.....              | -  | -                        | -                           | -   | -                               | -                          | -   | -   | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |
| \$1,000 under \$2,500.....              | 333                                      | 1,875                    | 1,870                       | 978   | 23                              | 222                        | 430                                       | 72  | 256                    | 1,582                    | 1,580                       | 666   | 23                              | 64                         | 505                           | 59  |
| \$2,500 under \$5,000.....              | -  | -                        | -                           | -   | -                               | -                          | -   | -   | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |
| \$5,000 under \$10,000.....             | 863                                      | 15,034                   | 15,011                      | 6,767   | 276                             | 679                        | 3,186                                     | 1,100                                     | 709                    | 12,274                   | 12,255                      | 4,920   | 210                             | 303                        | 3,961                         | 1,020                                     |
| \$10,000 under \$25,000.....            | 1,018                                    | 37,048                   | 36,825                      | 20,896  | 1,175                           | 3,479                      | 9,845                                     | 2,025                                     | 918                    | 33,681                   | 33,514                      | 17,918  | 1,020                           | 2,516                      | 10,397                        | 1,200                                     |
| \$25,000 under \$50,000.....            | 1,128                                    | 75,990                   | 75,064                      | 44,346  | 1,522                           | 10,071                     | 14,725                                    | 3,695                                     | 974                    | 65,536                   | 64,631                      | 36,927  | 1,260                           | 8,543                      | 15,054                        | 3,162                                     |
| \$50,000 under \$100,000.....           | 685                                      | 92,245                   | 94,296                      | 61,680  | 1,940                           | 16,042                     | 14,467                                    | 4,223                                     | 610                    | 85,711                   | 85,464                      | 55,213  | 1,361                           | 14,178                     | 14,693                        | 4,198                                     |
| \$100,000 under \$200,000.....          | 399                                      | 115,993                  | 115,247                     | 82,034  | 1,407                           | 30,203                     | 14,372                                    | 6,200                                     | 384                    | 111,209                  | 110,471                     | 77,543  | 1,329                           | 28,390                     | 14,839                        | 6,083                                     |
| \$200,000 under \$500,000.....          | 158                                      | 164,311                  | 163,509                     | 136,209   | 1,254                           | 43,123                     | 9,603                                     | 14,506                                    | 150                    | 143,963                  | 143,173                     | 115,755   | 1,189                           | 36,983                     | 10,643                        | 13,916                                    |
| \$500,000 or more.....                  | (*)                                      | (*)                      | (*)                         | (*)   | (*)                             | (*)                        | (*)                                       | (*)                                       | (*)                    | (*)                      | (*)                         | (*)   | (*)                             | (*)                        | (*)                           | (*)                                       |
| Receipts not reported.....              | -  | -                        | -                           | -   | -                               | -                          | -   | -   | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |
| Painting, paperhanging, and decorating  |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....                              | 4,627                                    | 226,031                  | 224,480                     | 127,098   | 3,019                           | 74,497                     | 50,694                                    | 2,464                                     | 4,081                  | 208,420                  | 206,875                     | 115,245   | 2,695                           | 67,580                     | 51,949                        | 2,366                                     |
| \$1,000 under \$1,000.....              | -  | -                        | -                           | -   | -                               | -                          | -   | -   | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |
| \$1,000 under \$2,500.....              | 555                                      | 1,789                    | 1,759                       | 648   | 47                              | 203                        | 627                                       | 21  | 404                    | 1,333                    | 1,303                       | 414   | 36                              | 99                         | 733                           | -   |
| \$2,500 under \$5,000.....              | -  | -                        | -                           | -   | -                               | -                          | -   | -   | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |
| \$5,000 under \$10,000.....             | 532                                      | 3,856                    | 3,847                       | 1,096   | 63                              | 114                        | 1,994                                     | 13  | 532                    | 3,856                    | 3,847                       | 1,096   | 63                              | 114                        | 1,994                         | 13  |
| \$10,000 under \$25,000.....            | 1,633                                    | 28,046                   | 28,025                      | 9,318   | 554                             | 3,126                      | 12,370                                    | 152                                       | 1,456                  | 24,989                   | 24,971                      | 8,047   | 479                             | 3,003                      | 12,512                        | 135                                       |
| \$25,000 under \$50,000.....            | 989                                      | 33,071                   | 33,046                      | 13,062  | 499                             | 6,732                      | 13,312                                    | 132                                       | 863                    | 29,162                   | 29,137                      | 11,050  | 381                             | 5,039                      | 13,565                        | 126                                       |
| \$50,000 under \$100,000.....           | 436                                      | 29,987                   | 29,588                      | 16,828  | 427                             | 9,976                      | 5,976                                     | 1,161                                     | 359                    | 23,922                   | 23,525                      | 11,808  | 358                             | 6,219                      | 6,694                         | 1,149                                     |
| \$100,000 under \$200,000.....          | 310                                      | 42,638                   | 41,754                      | 23,612  | 582                             | 15,180                     | 7,162                                     | 378                                       | 310                    | 42,638                   | 41,754                      | 23,612  | 582                             | 15,180                     | 7,162                         | 378                                       |
| \$200,000 under \$500,000.....          | 144                                      | 48,103                   | 48,001                      | 32,877  | 487                             | 23,867                     | 5,668                                     | 385                                       | 129                    | 43,979                   | 43,878                      | 29,561  | 436                             | 21,578                     | 5,704                         | 343                                       |
| \$500,000 or more.....                  | 28                                       | 38,541                   | 38,460                      | 29,657  | 360                             | 16,348                     | 3,585                                     | 222                                       | 28                     | 38,541                   | 38,460                      | 29,657  | 360                             | 16,348                     | 3,585                         | 222                                       |
| Receipts not reported.....              | -  | -                        | -                           | -   | -                               | -                          | -   | -   | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY,  
BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts     | Partnerships with and without net profit |                          |                             |   |                                 |                            |   | Partnerships with net profit              |                        |                          |                             |   |                                 |                            |                               |   |
|--|--|--------------------------|-----------------------------|---|---------------------------------|----------------------------|---|---|------------------------|--------------------------|-----------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|  | Number of partnerships                   | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of partnerships | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|  |  | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                            |   |   |                        | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                            |                               |   |
| (1)  | (2)                                      | (3)                      | (4)                         | (5)   | (6)                             | (7)                        | (8)                                       | (9)                                       | (10)                   | (11)                     | (12)                        | (13)  | (14)                            | (15)                       | (16)                          |   |
| CONTRACT CONSTRUCTION—Continued            |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Special Trade Contractors—Continued        |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Masonry, stonework, and plastering         |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total                                      | 4,799                                    | 361,109                  | 357,855                     | 235,512   | 6,441                           | 109,873                    | 60,154                                    | 6,810                                     | 4,323                  | 336,108                  | 333,129                     | 216,013   | 5,968                           | 99,249                     | 65,288                        | 3,006                                     |
| \$1 under \$1,000                          | -  | -                        | -                           | -   | -                               | -                          | -   | -   | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |
| \$1,000 under \$2,500                      | 634                                      | 3,777                    | 3,644                       | 1,340   | 172                             | 376                        | 1,546                                     | 38  | 507                    | 3,222                    | 3,137                       | 902   | 94                              | 257                        | 1,681                         | 38  |
| \$2,500 under \$5,000                      | 1,062                                    | 19,300                   | 19,283                      | 8,421   | 267                             | 2,989                      | 6,933                                     | 255                                       | 961                    | 17,458                   | 17,446                      | 7,652   | 248                             | 2,663                      | 7,010                         | 255                                       |
| \$5,000 under \$10,000                     | 1,140                                    | 40,341                   | 39,375                      | 18,340  | 1,297                           | 9,478                      | 14,023                                    | 333                                       | 1,038                  | 37,185                   | 36,420                      | 16,852  | 1,165                           | 8,621                      | 14,324                        | 149                                       |
| \$10,000 under \$20,000                    | 802                                      | 55,663                   | 55,420                      | 33,477  | 1,135                           | 15,852                     | 17,778                                    | 149                                       | 726                    | 50,793                   | 50,583                      | 28,951  | 1,095                           | 13,682                     | 12,814                        | 149                                       |
| \$20,000 under \$50,000                    | 811                                      | 109,284                  | 108,536                     | 74,842  | 1,902                           | 33,657                     | 17,437                                    | 763                                       | 811                    | 109,284                  | 108,536                     | 74,842  | 1,902                           | 33,657                     | 17,437                        | 811                                       |
| \$50,000 under \$100,000                   | 259                                      | 81,399                   | 80,421                      | 59,066  | 1,246                           | 30,435                     | 5,464                                     | 763                                       | 218                    | 70,222                   | 69,437                      | 49,893  | 1,064                           | 24,906                     | 8,176                         | 645                                       |
| \$100,000 or more                          | 66                                       | 51,365                   | 50,976                      | 40,026  | 422                             | 17,086                     | 3,715                                     | 4,028                                     | 62                     | 47,944                   | 47,570                      | 36,921  | 400                             | 15,463                     | 3,846                         | 675                                       |
| Receipts not reported                      | (*)                                      | -                        | -                           | -   | -                               | -                          | (*)                                       | -   | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |
| Contractors, not elsewhere classified      |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total                                      | 18,269                                   | 1,548,037                | 1,533,556                   | 963,572   | 48,780                          | 352,880                    | 241,969                                   | 43,757                                    | 15,469                 | 1,379,489                | 1,366,557                   | 832,706   | 41,112                          | 308,860                    | 259,764                       | 36,938                                    |
| \$1 under \$1,000                          | 815                                      | 1,309                    | 1,268                       | 519   | 239                             | 49                         | 185                                       | 83  | 381                    | 645                      | 609                         | 199   | 41                              | 23                         | 289                           | 30  |
| \$1,000 under \$2,500                      | 833                                      | 3,485                    | 3,394                       | 1,247   | 344                             | 89                         | 651                                       | 92  | 631                    | 2,606                    | 2,597                       | 789   | 179                             | 61                         | 972                           | 79  |
| \$2,500 under \$5,000                      | 1,653                                    | 12,843                   | 12,382                      | 4,665   | 1,091                           | 1,765                      | 3,206                                     | 881                                       | 1,246                  | 9,659                    | 9,208                       | 2,971   | 826                             | 402                        | 3,887                         | 98  |
| \$5,000 under \$10,000                     | 3,744                                    | 66,659                   | 66,299                      | 23,864  | 3,361                           | 6,332                      | 22,911                                    | 794                                       | 3,212                  | 97,207                   | 96,788                      | 20,248  | 2,479                           | 5,513                      | 23,573                        | 765                                       |
| \$10,000 under \$25,000                    | 4,485                                    | 167,933                  | 166,048                     | 72,243  | 7,627                           | 20,741                     | 51,440                                    | 2,387                                     | 3,891                  | 146,202                  | 145,666                     | 60,977  | 6,068                           | 16,439                     | 53,265                        | 1,344                                     |
| \$25,000 under \$50,000                    | 1,160                                    | 228,582                  | 225,876                     | 117,804   | 9,953                           | 40,739                     | 47,274                                    | 3,606                                     | 2,910                  | 209,592                  | 208,721                     | 106,073   | 8,460                           | 33,790                     | 31,251                        | 2,344                                     |
| \$50,000 under \$100,000                   | 1,600                                    | 238,424                  | 236,506                     | 129,946   | 7,381                           | 52,979                     | 43,315                                    | 4,438                                     | 1,499                  | 216,079                  | 213,263                     | 120,505   | 7,126                           | 50,266                     | 44,336                        | 4,438                                     |
| \$100,000 under \$200,000                  | 1,397                                    | 426,012                  | 426,219                     | 296,647   | 10,553                          | 110,461                    | 45,469                                    | 11,432                                    | 1,269                  | 389,856                  | 387,209                     | 264,536   | 9,242                           | 97,423                     | 48,471                        | 10,596                                    |
| \$200,000 under \$500,000                  | 332                                      | 409,405                  | 405,664                     | 316,523   | 9,046                           | 121,043                    | 26,550                                    | 20,044                                    | 304                    | 345,831                  | 342,406                     | 256,294   | 6,632                           | 104,861                    | 32,252                        | 15,399                                    |
| \$500,000 or more                          | 255                                      | 1,752                    | -                           | 114   | 81                              | 82                         | 1,238                                     | -   | (*)                    | (*)                      | -                           | (*)   | (*)                             | (*)                        | (*)                           | -   |
| Receipts not reported                      |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| MANUFACTURING                              |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total                                      | 32,665                                   | 5,582,083                | 5,530,670                   | 3,825,781                                       | 168,801                         | 1,127,971                  | 544,305                                   | 425,450                                   | 25,643                 | 4,980,781                | 4,937,144                   | 3,388,300                                       | 115,567                         | 1,016,798                  | 608,336                       | 374,323                                   |
| \$1 under \$1,000                          | 1,188                                    | 612                      | 579                         | 329   | 210                             | 8                          | 1,457                                     | 147                                       | 482                    | 303                      | 300                         | 113   | 20                              | 2                          | 94                            | 49  |
| \$1,000 under \$2,500                      | 1,367                                    | 2,715                    | 2,401                       | 1,606   | 344                             | 129                        | 1,068                                     | 106                                       | 1,042                  | 1,540                    | 1,252                       | 436   | 103                             | 42                         | 506                           | 125                                       |
| \$2,500 under \$5,000                      | 1,653                                    | 6,285                    | 6,262                       | 3,052   | 516                             | 311                        | 387                                       | 1,196                                     | 1,042                  | 4,102                    | 3,936                       | 1,418   | 201                             | 73                         | 1,479                         | 310                                       |
| \$5,000 under \$10,000                     | 2,248                                    | 17,004                   | 16,578                      | 7,611   | 1,114                           | 1,742                      | 1,983                                     | 1,080                                     | 1,560                  | 11,924                   | 11,555                      | 4,167   | 565                             | 808                        | 4,200                         | 543                                       |
| \$10,000 under \$25,000                    | 5,398                                    | 94,123                   | 92,705                      | 41,334  | 5,794                           | 11,181                     | 19,382                                    | 8,536                                     | 4,219                  | 74,778                   | 73,696                      | 28,663  | 3,927                           | 7,604                      | 24,682                        | 3,212                                     |
| \$25,000 under \$50,000                    | 5,657                                    | 204,817                  | 202,821                     | 92,002  | 9,166                           | 30,760                     | 43,480                                    | 10,790                                    | 4,448                  | 161,086                  | 160,154                     | 68,609  | 6,764                           | 22,454                     | 48,184                        | 8,368                                     |
| \$50,000 under \$100,000                   | 5,125                                    | 370,402                  | 367,341                     | 203,124   | 14,616                          | 72,979                     | 99,093                                    | 27,675                                    | 4,461                  | 318,519                  | 315,641                     | 165,987   | 12,166                          | 60,995                     | 63,797                        | 21,874                                    |
| \$100,000 under \$200,000                  | 4,209                                    | 598,720                  | 596,165                     | 364,607   | 18,295                          | 148,796                    | 90,045                                    | 36,479                                    | 3,851                  | 551,466                  | 549,139                     | 328,367   | 16,847                          | 135,420                    | 96,942                        | 28,097                                    |
| \$200,000 under \$500,000                  | 3,247                                    | 1,031,709                | 1,025,250                   | 694,622   | 25,301                          | 265,323                    | 113,188                                   | 61,418                                    | 3,033                  | 964,700                  | 958,942                     | 644,106   | 22,913                          | 248,106                    | 119,494                       | 55,600                                    |
| \$500,000 or more                          | 1,924                                    | 3,254,963                | 3,220,168                   | 2,417,494                                       | 93,286                          | 596,611                    | 221,350                                   | 277,740                                   | 1,790                  | 2,891,960                | 2,862,529                   | 2,146,434                                       | 52,061                          | 541,254                    | 248,909                       | 256,145                                   |
| Receipts not reported                      | 639                                      | 423                      | -                           | -   | 159                             | 131                        | 13,038                                    | 1   | (*)                    | (*)                      | -                           | -   | -                               | -                          | (*)                           | -   |
| Lumber and Wood Products, Except Furniture |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total                                      | 5,513                                    | 803,657                  | 794,812                     | 526,906   | 36,128                          | 142,293                    | 76,027                                    | 56,500                                    | 4,444                  | 714,971                  | 708,824                     | 468,497   | 31,099                          | 122,906                    | 84,768                        | 49,289                                    |
| \$1 under \$1,000                          |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| \$1,000 under \$2,500                      |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| \$2,500 under \$5,000                      | 839                                      | 4,227                    | 4,193                       | 1,581   | 710                             | 407                        | 279                                       | 30  | 510                    | 3,010                    | 3,004                       | 866   |                                 | 347                        | 829                           | 14  |
| \$5,000 under \$10,000                     |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| \$10,000 under \$25,000                    |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| \$25,000 under \$50,000                    | 985                                      | 17,267                   | 17,154                      | 6,295   | 1,956                           | 2,063                      | 3,982                                     | 350                                       | 784                    | 13,839                   | 13,730                      | 4,531   | 1,370                           | 1,353                      | 4,471                         | 297                                       |
| \$50,000 under \$100,000                   | 1,215                                    | 41,499                   | 41,371                      | 17,170  | 3,807                           | 6,450                      | 7,258                                     | 1,020                                     | 986                    | 33,744                   | 33,701                      | 13,436  | 2,963                           | 5,086                      | 7,807                         | 979                                       |
| \$100,000 under \$200,000                  | 1,066                                    | 77,284                   | 77,104                      | 37,654  | 6,199                           | 12,418                     | 13,706                                    | 3,783                                     | 915                    | 65,644                   | 65,494                      | 31,395  | 5,033                           | 10,171                     | 14,623                        | 3,091                                     |
| \$200,000 under \$500,000                  | 672                                      | 94,702                   | 94,360                      | 54,413  | 5,614                           | 20,990                     | 13,324                                    | 2,393                                     | 647                    | 91,702                   | 91,612                      | 53,029  | 5,599                           | 20,521                     | 13,342                        | 2,368                                     |
| \$500,000 or more                          | 398                                      | 123,182                  | 122,567                     | 83,753  | 5,368                           | 24,282                     | 11,500                                    | 6,872                                     | 368                    | 114,208                  | 113,649                     | 76,867  | 4,790                           | 21,491                     | 11,884                        | 6,975                                     |
| Receipts not reported                      | 262                                      | 445,495                  | 438,063                     | 326,040   | 12,359                          | 75,683                     | 26,118                                    | 42,052                                    | 234                    | 392,572                  | 387,634                     | 288,373   | 11,041                          | 63,937                     | 31,812                        | 35,965                                    |
|  | (*)                                      | (*)                      |                             |   | (*)                             |                            | (*)                                       | -   |                        |                          |                             |   |                                 |                            |                               |   |

Footnotes at end of table.



Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts                              | Partnerships with and without net profit |                          |                             |   |                                 |                            |   | Partnerships with net profit              |                        |                          |                             |   |                                 |                            |                               |   |
|---|--|--------------------------|-----------------------------|---|---------------------------------|----------------------------|---|---|------------------------|--------------------------|-----------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|   | Number of partnerships                   | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less losses) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of partnerships | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|   |  | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                            |   |   |                        | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                            |                               |   |
| (1)   | (2)                                      | (3)                      | (4)                         | (5)   | (6)                             | (7)                        | (8)   | (9)                                       | (10)                   | (11)                     | (12)                        | (13)  | (14)                            | (15)                       | (16)                          |   |
| MANUFACTURING—Continued   |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Printing, Publishing, and Allied Industries                         |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....  | 5,493                                    | 484,819                  | 479,121                     | 272,001   | 12,182                          | 131,529                    | 79,319                                      | 17,105                                    | 4,200                  | 445,612                  | 440,131                     | 246,222   | 10,748                          | 119,069                    | 87,504                        | 15,388                                    |
| \$1 under \$1,000.....  | 277                                      | 125                      | 124                         | 77  | 27                              | 3                          | 1,157                                       | 1   | 429                    | 1,298                    | 1,160                       | 386   | 72                              | 34                         | 446                           | 14  |
| \$1,000 under \$2,500.....  | 306                                      | 849                      | 849                         | 367   | 162                             | 52                         | 1,639                                       | 82  | 330                    | 2,461                    | 2,418                       | 851   | 45                              | 22                         | 1,017                         | 26  |
| \$2,500 under \$5,000.....  | 407                                      | 1,560                    | 1,481                       | 562   | 182                             | 164                        | 895   | 318                                       | 735                    | 13,507                   | 13,389                      | 6,297   | 555                             | 2,333                      | 3,518                         | 283                                       |
| \$5,000 under \$10,000.....   | 482                                      | 3,600                    | 3,569                       | 1,367   | 69                              | 3,167                      | 2,453                                       | 1,524                                     | 919                    | 31,020                   | 30,935                      | 13,218  | 970                             | 5,090                      | 10,553                        | 1,916                                     |
| \$10,000 under \$25,000.....  | 965                                      | 17,825                   | 17,203                      | 9,553   | 677                             | 3,167                      | 2,453                                       | 1,524                                     | 812                    | 31,020                   | 30,935                      | 13,218  | 970                             | 5,090                      | 10,553                        | 1,916                                     |
| \$25,000 under \$50,000.....  | 1,042                                    | 39,394                   | 39,307                      | 17,239  | 1,284                           | 7,703                      | 9,993                                       | 1,524                                     | 919                    | 64,263                   | 64,263                      | 30,805  | 1,186                           | 26,800                     | 23,463                        | 3,503                                     |
| \$50,000 under \$100,000.....                                       | 975                                      | 70,006                   | 69,244                      | 34,512  | 2,441                           | 17,326                     | 14,460                                      | 1,361                                     | 507                    | 72,455                   | 72,378                      | 40,100  | 2,186                           | 18,177                     | 14,460                        | 3,916                                     |
| \$100,000 under \$200,000.....                                      | 591                                      | 72,455                   | 72,378                      | 40,100  | 2,186                           | 18,177                     | 14,460                                      | 1,361                                     | 361                    | 110,723                  | 109,723                     | 69,267  | 2,493                           | 33,153                     | 15,161                        | 4,921                                     |
| \$200,000 under \$500,000.....                                      | 391                                      | 118,413                  | 118,413                     | 75,192  | 2,721                           | 35,037                     | 14,262                                      | 6,613                                     | 107                    | 149,584                  | 145,865                     | 85,298  | 2,302                           | 44,839                     | 26,630                        | 6,471                                     |
| \$500,000 or more.....  | 115                                      | 160,731                  | 156,887                     | 92,992  | 2,453                           | 49,895                     | 24,333                                      | 6,613                                     | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....  | (*)                                      | (*)                      | -                           | -   | -                               | -                          | (*)   | -   | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |
| Machinery, Except Electric  |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....  | 1,929                                    | 472,383                  | 468,363                     | 280,479   | 13,936                          | 126,353                    | 75,217                                      | 34,391                                    | 3,114                  | 443,193                  | 439,356                     | 257,569   | 12,844                          | 119,607                    | 83,889                        | 27,559                                    |
| \$1 under \$1,000.....  | 768                                      | 3,798                    | 3,570                       | 1,237   | 488                             | 279                        | 336   | 315                                       | 438                    | 2,444                    | 2,218                       | 491   | 221                             | 82                         | 943                           | 95  |
| \$1,000 under \$2,500.....  | 488                                      | 8,780                    | 8,307                       | 2,480   | 697                             | 553                        | 2,322                                       | 253                                       | 406                    | 7,513                    | 7,046                       | 1,914   | 542                             | 329                        | 3,177                         | 163                                       |
| \$2,500 under \$5,000.....  | 815                                      | 30,190                   | 29,672                      | 12,081  | 1,308                           | 3,749                      | 7,155                                       | 1,455                                     | 613                    | 22,801                   | 22,295                      | 8,085   | 967                             | 2,844                      | 8,237                         | 822                                       |
| \$5,000 under \$10,000.....   | 558                                      | 38,022                   | 37,844                      | 19,256  | 1,543                           | 9,666                      | 7,063                                       | 5,041                                     | 508                    | 33,867                   | 33,737                      | 16,329  | 1,462                           | 8,874                      | 7,256                         | 3,670                                     |
| \$10,000 under \$20,000.....  | 661                                      | 93,592                   | 93,414                      | 51,972  | 3,242                           | 17,924                     | 19,833                                      | 6,177                                     | 636                    | 88,901                   | 88,768                      | 46,196  | 3,217                           | 26,800                     | 23,463                        | 3,503                                     |
| \$20,000 under \$50,000.....  | 404                                      | 125,343                  | 125,660                     | 75,028  | 3,242                           | 39,289                     | 17,873                                      | 6,205                                     | 384                    | 121,048                  | 120,417                     | 70,325  | 3,139                           | 37,920                     | 34,469                        | 4,921                                     |
| \$50,000 or more.....   | 133                                      | 171,657                  | 169,896                     | 118,425   | 3,390                           | 44,063                     | 20,972                                      | 14,945                                    | 129                    | 166,619                  | 164,875                     | 114,029   | 3,296                           | 42,758                     | 21,350                        | 14,017                                    |
| Receipts not reported.....  | (*)                                      | (*)                      | -                           | -   | (*)                             | -                          | (*)   | -   | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |
| Other Manufacturing   |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....  | 17,730                                   | 3,821,224                | 3,788,374                   | 2,746,395                                       | 106,555                         | 727,796                    | 313,742                                     | 317,454                                   | 13,885                 | 3,377,005                | 3,348,833                   | 2,416,012                                       | 60,876                          | 655,176                    | 352,175                       | 282,087                                   |
| \$1 under \$1,000.....  | 734                                      | 413                      | 383                         | 201   | 131                             | 5                          | 1,211                                       | 146                                       | 382                    | 237                      | 235                         | 93  | 3                               | 2                          | 82                            | 48  |
| \$1,000 under \$2,500.....  | 731                                      | 1,448                    | 1,253                       | 1,012   | 47                              | 99                         | 1,207                                       | 181                                       | 403                    | 869                      | 869                         | 290   | 15                              | 19                         | 325                           | 30  |
| \$2,500 under \$5,000.....  | 862                                      | 3,520                    | 3,380                       | 1,777   | 158                             | 115                        | 316   | 883                                       | 582                    | 2,449                    | 2,311                       | 967   | 92                              | 39                         | 925                           | 297                                       |
| \$5,000 under \$10,000.....   | 1,050                                    | 7,576                    | 7,452                       | 4,417   | 230                             | 1,061                      | 49  | 1,014                                     | 716                    | 5,101                    | 5,002                       | 2,190   | 138                             | 380                        | 1,712                         | 503                                       |
| \$10,000 under \$25,000.....  | 2,960                                    | 50,751                   | 50,041                      | 23,026  | 2,464                           | 5,398                      | 10,625                                      | 7,615                                     | 2,294                  | 39,531                   | 39,531                      | 15,921  | 1,460                           | 3,589                      | 13,516                        | 2,469                                     |
| \$25,000 under \$50,000.....  | 2,595                                    | 93,734                   | 92,471                      | 45,452  | 2,767                           | 12,858                     | 19,074                                      | 6,791                                     | 2,037                  | 73,521                   | 73,223                      | 33,870  | 1,864                           | 9,434                      | 21,587                        | 5,251                                     |
| \$50,000 under \$100,000.....                                       | 2,526                                    | 185,090                  | 183,149                     | 111,702   | 4,433                           | 33,969                     | 23,036                                      | 17,828                                    | 2,119                  | 153,984                  | 152,147                     | 87,148  | 3,946                           | 26,529                     | 26,199                        | 14,117                                    |
| \$100,000 under \$200,000.....                                      | 2,369                                    | 337,981                  | 336,013                     | 218,122   | 7,253                           | 80,875                     | 42,428                                      | 26,548                                    | 2,061                  | 298,156                  | 296,381                     | 189,042   | 5,845                           | 69,922                     | 45,677                        | 21,065                                    |
| \$200,000 under \$500,000.....                                      | 2,054                                    | 663,214                  | 658,910                     | 460,649   | 13,940                          | 166,715                    | 69,553                                      | 42,293                                    | 1,920                  | 613,181                  | 613,153                     | 427,447   | 12,491                          | 155,542                    | 72,986                        | 38,615                                    |
| \$500,000 or more.....  | 1,414                                    | 2,477,080                | 2,435,522                   | 1,880,037                                       | 75,084                          | 426,970                    | 149,927                                     | 214,130                                   | 1,320                  | 2,183,185                | 2,164,155                   | 1,658,734                                       | 35,422                          | 389,720                    | 169,117                       | 199,692                                   |
| Receipts not reported.....  | 435                                      | 417                      | -                           | -   | 48                              | 131                        | 1,848                                       | 1   | (*)                    | (*)                      | -                           | -   | -                               | -                          | (*)                           | -   |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....  | 15,206                                   | 1,254,433                | 1,230,227                   | 680,192   | 78,083                          | 251,091                    | 152,218                                     | 15,568                                    | 11,448                 | 1,043,944                | 1,024,346                   | 553,829   | 56,357                          | 210,047                    | 172,144                       | 8,751                                     |
| \$1 under \$1,000.....  | 483                                      | 238                      | 235                         | 69  | 195                             | 12                         | 1,425                                       | 26  | 589                    | 933                      | 892                         | 102   | 94                              | 21                         | 389                           | -   |
| \$1,000 under \$2,500.....  | 893                                      | 1,778                    | 1,679                       | 1,462   | 494                             | 111                        | 1,263                                       | 171                                       | 660                    | 2,864                    | 2,669                       | 770   | 148                             | 278                        | 994                           | 28  |
| \$2,500 under \$5,000.....  | 991                                      | 4,189                    | 3,799                       | 1,604   | 382                             | 636                        | 1,971                                       | 2,655                                     | 263                    | 6,396                    | 6,062                       | 1,162   | 687                             | 2,751                      | 1,751                         | -   |
| \$5,000 under \$10,000.....   | 1,349                                    | 10,242                   | 9,855                       | 3,040   | 798                             | 966                        | 1,994                                       | 209                                       | 843                    | 6,396                    | 6,062                       | 1,162   | 687                             | 2,751                      | 1,751                         | -   |
| \$10,000 under \$25,000.....  | 3,338                                    | 59,123                   | 57,747                      | 16,807  | 7,984                           | 6,097                      | 14,064                                      | 202                                       | 2,625                  | 46,340                   | 45,226                      | 11,228  | 4,946                           | 3,874                      | 16,698                        | 169                                       |
| \$25,000 under \$50,000.....  | 3,231                                    | 114,988                  | 113,671                     | 35,861  | 10,002                          | 14,936                     | 29,999                                      | 614                                       | 2,722                  | 98,059                   | 94,720                      | 37,663  | 7,217                           | 11,341                     | 32,663                        | 477                                       |
| \$50,000 under \$100,000.....                                       | 2,283                                    | 163,948                  | 163,074                     | 64,588  | 13,035                          | 32,716                     | 29,565                                      | 803                                       | 2,029                  | 145,529                  | 144,679                     | 55,224  | 10,329                          | 27,444                     | 31,594                        | 803                                       |
| \$100,000 under \$200,000.....                                      | 1,067                                    | 148,630                  | 146,596                     | 65,490  | 11,921                          | 33,479                     | 22,777                                      | 357                                       | 2,099                  | 121,461                  | 119,584                     | 53,574  | 8,498                           | 26,455                     | 23,364                        | 234                                       |
| \$200,000 under \$500,000.....                                      | 888                                      | 284,627                  | 281,975                     | 137,571   | 13,418                          | 61,772                     | 22,763                                      | 2,662                                     | 687                    | 209,834                  | 207,786                     | 121,408   | 10,525                          | 50,352                     | 24,337                        | 960                                       |
| \$500,000 or more.....  | 398                                      | 485,711                  | 473,640                     | 334,600   | 18,830                          | 100,366                    | 32,674                                      | 8,220                                     | 349                    | 411,577                  | 402,728                     | 282,668   | 13,587                          | 90,019                     | 38,826                        | 6,080                                     |
| Receipts not reported.....  | 305                                      | 949                      | -                           | -   | 460                             | -                          | 141   | -   | (*)                    | (*)                      | -                           | -   | (*)                             | -                          | (*)                           | -   |

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY,  
BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts   | Partnerships with and without net profit |                          |                             |   |                                 |                            |   | Partnerships with net profit              |                        |                          |                             |   |                                 |                            |                               |   |
|--|--|--------------------------|-----------------------------|---|---------------------------------|----------------------------|---|---|------------------------|--------------------------|-----------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|  | Number of partnerships                   | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of partnerships | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|  |  | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                            |   |   |                        | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                            |                               |   |
| (1)  | (2)                                      | (3)                      | (4)                         | (5)   | (6)                             | (7)                        | (8)                                       | (9)                                       | (10)                   | (11)                     | (12)                        | (13)  | (14)                            | (15)                       | (16)                          |   |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES--Continued |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Transportation   |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....   | 12,646                                   | 1,108,552                | 1,087,209                   | 618,265   | 66,862                          | 215,750                    | 128,151                                   | 14,792                                    | 9,505                  | 924,137                  | 907,197                     | 504,709   | 48,834                          | 182,518                    | 142,387                       | 8,124                                     |
| \$1 under \$1,000.....   | 355                                      | 164                      | 161                         | 59  | 172                             | 6                          | 1,421                                     | -   | 387                    | 674                      | 637                         | 85  | 47                              | 6                          | 322                           | -   |
| \$1,000 under \$2,500.....   | 691                                      | 1,450                    | 1,355                       | 407   | 363                             | 93                         | 1,256                                     | -   | 509                    | 2,230                    | 2,121                       | 592   | 125                             | 208                        | 853                           | 18  |
| \$2,500 under \$5,000.....   | 764                                      | 3,297                    | 3,013                       | 1,423   | 1,220                           | 563                        | 2,063                                     | 2,645                                     | 737                    | 5,610                    | 5,277                       | 1,052   | 502                             | 262                        | 2,427                         | 234                                       |
| \$5,000 under \$10,000.....  | 1,143                                    | 8,737                    | 8,353                       | 2,595   | 1,120                           | 1,268                      | 9,922                                     | 76  | 2,145                  | 37,811                   | 37,156                      | 9,681   | 4,395                           | 3,675                      | 11,915                        | 36  |
| \$10,000 under \$25,000.....   | 2,808                                    | 49,303                   | 48,510                      | 14,148  | 7,268                           | 5,324                      | 23,911                                    | 547                                       | 2,289                  | 80,577                   | 78,977                      | 22,610  | 6,360                           | 8,774                      | 26,382                        | 410                                       |
| \$25,000 under \$50,000.....   | 1,853                                    | 133,062                  | 132,214                     | 29,518  | 10,106                          | 25,081                     | 24,420                                    | 970                                       | 1,650                  | 118,718                  | 117,891                     | 44,233  | 8,454                           | 20,687                     | 23,784                        | 570                                       |
| \$50,000 under \$100,000.....  | 891                                      | 127,645                  | 125,780                     | 35,973  | 10,565                          | 28,841                     | 20,344                                    | 234                                       | 766                    | 109,027                  | 107,284                     | 48,692  | 7,744                           | 23,268                     | 20,687                        | 234                                       |
| \$100,000 under \$200,000.....   | 795                                      | 243,323                  | 240,688                     | 147,375   | 11,673                          | 55,676                     | 19,186                                    | 2,605                                     | 619                    | 150,167                  | 148,116                     | 111,816   | 9,217                           | 44,746                     | 21,526                        | 903                                       |
| \$200,000 under \$500,000.....   | 370                                      | 445,743                  | 435,687                     | 315,362   | 16,253                          | 88,073                     | 28,929                                    | 8,093                                     | 325                    | 378,392                  | 369,738                     | 265,948   | 11,664                          | 80,892                     | 31,963                        | 5,953                                     |
| \$500,000 or more.....   | 279                                      | 959                      | -                           | -   | 456                             | -                          | 154                                       | -   | (*)                    | (*)                      | -                           | -   | (*)                             | -                          | (*)                           | -   |
| Receipts not reported.....   |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Trucking and warehousing   |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....   | 9,546                                    | 795,643                  | 780,365                     | 411,873   | 52,691                          | 159,774                    | 90,840                                    | 10,290                                    | 7,487                  | 669,377                  | 657,338                     | 342,696   | 39,883                          | 132,374                    | 98,982                        | 6,695                                     |
| \$1 under \$1,000.....   | 1,116                                    | 3,581                    | 3,269                       | 1,239   | 436                             | 283                        | 137                                       | 2,645                                     | 685                    | 2,374                    | 2,295                       | 621   | 166                             | 189                        | 846                           | 18  |
| \$1,000 under \$2,500.....   | 812                                      | 5,871                    | 5,815                       | 1,805   | 893                             | 546                        | 999                                       | -   | 483                    | 3,411                    | 3,405                       | 612   | 337                             | 108                        | 1,355                         | -   |
| \$2,500 under \$5,000.....   | 2,099                                    | 37,246                   | 37,020                      | 10,936  | 5,475                           | 4,183                      | 7,233                                     | 43  | 1,613                  | 28,397                   | 28,260                      | 7,363   | 3,278                           | 2,639                      | 8,555                         | 3   |
| \$5,000 under \$10,000.....  | 2,166                                    | 74,733                   | 74,373                      | 22,916  | 7,613                           | 8,716                      | 18,378                                    | 67  | 1,895                  | 65,607                   | 65,267                      | 18,906  | 5,938                           | 6,877                      | 19,913                        | 67  |
| \$10,000 under \$25,000.....   | 1,624                                    | 117,031                  | 116,463                     | 44,279  | 8,998                           | 21,856                     | 27,325                                    | 437                                       | 1,446                  | 104,324                  | 103,777                     | 38,253  | 7,383                           | 17,723                     | 23,077                        | 437                                       |
| \$25,000 under \$50,000.....   | 765                                      | 111,088                  | 109,228                     | 50,425  | 8,808                           | 24,879                     | 14,434                                    | 234                                       | 1,446                  | 92,470                   | 90,732                      | 42,144  | 5,987                           | 19,306                     | 14,777                        | 234                                       |
| \$50,000 under \$100,000.....  | 578                                      | 173,676                  | 172,363                     | 98,201  | 8,745                           | 44,473                     | 13,145                                    | 603                                       | 454                    | 137,207                  | 136,369                     | 75,277  | 2,875                           | 36,302                     | 14,695                        | 400                                       |
| \$100,000 under \$200,000.....   | 258                                      | 271,477                  | 261,834                     | 182,072   | 11,327                          | 54,838                     | 14,213                                    | 6,263                                     | 228                    | 234,661                  | 227,433                     | 158,264   | 9,819                           | 49,000                     | 15,241                        | 5,536                                     |
| \$200,000 or more.....   | (*)                                      | (*)                      | -                           | -   | (*)                             | -                          | (*)                                       | -   | (*)                    | (*)                      | -                           | -   | (*)                             | -                          | (*)                           | -   |
| Receipts not reported.....   |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Other transportation   |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....   | 3,100                                    | 312,909                  | 306,844                     | 206,392   | 14,171                          | 55,976                     | 37,311                                    | 4,502                                     | 2,018                  | 254,760                  | 249,859                     | 162,013   | 8,951                           | 50,144                     | 43,405                        | 1,429                                     |
| \$1 under \$1,000.....   | 694                                      | 1,330                    | 1,260                       | 650   | 458                             | 382                        | 1945                                      | -   | 211                    | 530                      | 463                         | 56  | 6                               | 25                         | 329                           | -   |
| \$1,000 under \$2,500.....   | 331                                      | 2,866                    | 2,538                       | 790   | 227                             | 159                        | 1,064                                     | 22  | 254                    | 2,199                    | 1,872                       | 440   | 165                             | 154                        | 1,072                         | -   |
| \$2,500 under \$5,000.....   | 709                                      | 12,087                   | 11,490                      | 3,212   | 1,793                           | 1,141                      | 2,719                                     | 33  | 532                    | 9,414                    | 8,896                       | 2,318   | 1,117                           | 1,036                      | 3,360                         | 33  |
| \$5,000 under \$10,000.....  | 531                                      | 20,136                   | 18,875                      | 6,602   | 914                             | 2,669                      | 5,533                                     | 480                                       | 404                    | 14,970                   | 13,710                      | 3,704   | 422                             | 1,897                      | 6,469                         | 343                                       |
| \$10,000 under \$25,000.....   | 355                                      | 32,588                   | 32,303                      | 12,674  | 2,865                           | 7,187                      | 8,465                                     | 133                                       | 330                    | 30,991                   | 30,666                      | 11,252  | 2,818                           | 6,896                      | 8,617                         | 133                                       |
| \$25,000 under \$50,000.....   | 217                                      | 69,647                   | 68,325                      | 49,174  | 2,928                           | 11,203                     | 6,041                                     | 2,004                                     | 165                    | 52,960                   | 51,947                      | 36,559  | 2,578                           | 8,244                      | 6,831                         | 503                                       |
| \$50,000 under \$100,000.....  | 112                                      | 174,266                  | 172,053                     | 133,290   | 4,926                           | 33,235                     | 14,716                                    | 1,830                                     | 97                     | 143,731                  | 142,305                     | 107,684   | 1,845                           | 31,892                     | 16,722                        | 417                                       |
| \$100,000 under \$200,000.....   | (*)                                      | (*)                      | -                           | -   | (*)                             | -                          | (*)                                       | -   | (*)                    | (*)                      | -                           | -   | (*)                             | -                          | (*)                           | -   |
| \$200,000 or more.....   | (*)                                      | (*)                      | -                           | -   | (*)                             | -                          | (*)                                       | -   | (*)                    | (*)                      | -                           | -   | (*)                             | -                          | (*)                           | -   |
| Receipts not reported.....   |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Communication, Electric, Gas, and Sanitary Services                            |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....   | 2,560                                    | 145,881                  | 143,018                     | 61,927  | 11,221                          | 35,341                     | 24,067                                    | 776                                       | 1,943                  | 119,807                  | 117,149                     | 49,120  | 7,523                           | 27,529                     | 29,757                        | 627                                       |
| \$1 under \$1,000.....   | 557                                      | 1,294                    | 1,184                       | 246   | 177                             | 94                         | 49  | 36  | 353                    | 893                      | 803                         | 195   | 70                              | 85                         | 208                           | 10  |
| \$1,000 under \$2,500.....   | 736                                      | 11,325                   | 10,739                      | 3,104   | 958                             | 1,034                      | 4,043                                     | 133                                       | 586                    | 9,315                    | 8,855                       | 1,657   | 736                             | 200                        | 5,107                         | 133                                       |
| \$2,500 under \$5,000.....   | 534                                      | 20,119                   | 18,379                      | 6,343   | 1,475                           | 3,251                      | 6,088                                     | 67  | 433                    | 17,482                   | 15,743                      | 5,053   | 857                             | 2,567                      | 6,281                         | 67  |
| \$5,000 under \$10,000.....  | 430                                      | 30,886                   | 30,860                      | 13,183  | 2,929                           | 7,635                      | 5,145                                     | 233                                       | 379                    | 26,811                   | 26,788                      | 11,021  | 1,875                           | 6,757                      | 5,810                         | 233                                       |
| \$10,000 under \$20,000.....   | 249                                      | 42,289                   | 42,103                      | 19,813  | 3,101                           | 10,734                     | 5,010                                     | 180                                       | 168                    | 32,121                   | 31,970                      | 14,474  | 2,062                           | 8,793                      | 5,488                         | 57  |
| \$20,000 under \$50,000.....   | 28                                       | 39,963                   | 39,753                      | 19,238  | 2,577                           | 12,293                     | 3,745                                     | 127                                       | 24                     | 33,185                   | 32,990                      | 16,720  | 1,923                           | 9,127                      | 6,863                         | 127                                       |
| \$50,000 or more.....  | (*)                                      | (*)                      | -                           | -   | (*)                             | -                          | (*)                                       | -   | (*)                    | (*)                      | -                           | -   | (*)                             | -                          | (*)                           | -   |
| Receipts not reported.....   |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |

Footnotes at end of table.



Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts           | Partnerships with and without net profit |                                |                             |  |                                    |                               |  | Partnerships with net profit                 |                        |                                |            |  |                                    |                               |                                  |  |
|--|--|--------------------------------|-----------------------------|--|------------------------------------|-------------------------------|--|--|------------------------|--------------------------------|------------|--|------------------------------------|-------------------------------|----------------------------------|--|
|  | Receipts                                 |                                |                             | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Inventory, end-of-year<br>(Thousand dollars) | Number of partnerships | Receipts                       |            | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(Thousand dollars) | Inventory, end-of-year<br>(Thousand dollars) |
|  | Total<br>(Thousand dollars)              | Business<br>(Thousand dollars) | Total<br>(Thousand dollars) |  |                                    |                               |  |  |                        | Business<br>(Thousand dollars) |            |  |                                    |                               |                                  |  |
| (1)  | (2)                                      | (3)                            | (4)                         | (5)  | (6)                                | (7)                           | (8)  | (9)  | (10)                   | (11)                           | (12)       | (13)   | (14)                               | (15)                          | (16)                             |  |
| WHOLESALE AND RETAIL TRADE                       |  |                                |                             |  |                                    |                               |  |  |                        |                                |            |  |                                    |                               |                                  |  |
| Total.....                                       | 209,324                                  | 34,800,486                     | 34,432,268                  | 25,991,384   | 350,985                            | 2,644,876                     | 2,279,827                                    | 3,439,819                                    | 166,648                | 31,805,535                     | 31,476,054 | 23,682,140   | 298,973                            | 2,350,715                     | 2,444,455                        | 3,042,193                                    |
| \$1 under \$1,000.....                           | 4,274                                    | 2,528                          | 2,105                       | 1,700  | 677                                | 20                            | 12,641                                       | 2,548  | 1,021                  | 810                            | 499        | 172  | 53                                 | 2                             | 334                              | 263  |
| \$1,000 under \$2,500.....                       | 4,674                                    | 8,586                          | 8,092                       | 5,687  | 501                                | 452                           | 12,354                                       | 2,548  | 1,850                  | 3,641                          | 1,339      | 1,300  | 91                                 | 64                            | 1,163                            | 1,225  |
| \$2,500 under \$5,000.....                       | 6,788                                    | 26,012                         | 25,025                      | 16,899   | 866                                | 1,173                         | 12,832                                       | 12,482                                       | 3,476                  | 13,049                         | 12,627     | 6,330  | 241                                | 473                           | 3,296                            | 4,599  |
| \$5,000 under \$10,000.....                      | 11,654                                   | 87,424                         | 82,287                      | 52,389   | 3,203                              | 4,416                         | 23,406                                       | 25,043                                       | 6,345                  | 50,734                         | 48,579     | 24,744   | 1,506                              | 1,416                         | 12,320                           | 10,118                                       |
| \$10,000 under \$25,000.....                     | 25,003                                   | 450,428                        | 435,713                     | 272,205  | 11,606                             | 30,325                        | 33,917                                       | 80,610                                       | 16,871                 | 309,076                        | 296,935    | 170,892  | 6,426                              | 16,714                        | 56,492                           | 47,133                                       |
| \$25,000 under \$50,000.....                     | 33,518                                   | 1,247,996                      | 1,230,826                   | 760,366  | 25,184                             | 89,244                        | 162,585                                      | 27,291                                       | 1,030,473              | 1,016,268                      | 607,711    | 18,310   | 63,946                             | 171,048                       | 123,950                          |  |
| \$50,000 under \$100,000.....                    | 42,124                                   | 3,092,459                      | 3,059,349                   | 1,987,672  | 46,091                             | 253,395                       | 334,280                                      | 359,082                                      | 36,274                 | 2,672,324                      | 2,642,655  | 1,693,636  | 37,785                             | 198,215                       | 364,620                          | 291,885                                      |
| \$100,000 under \$200,000.....                   | 39,643                                   | 5,685,067                      | 5,629,028                   | 3,860,876  | 75,070                             | 485,069                       | 542,738                                      | 583,816                                      | 36,237                 | 5,186,673                      | 5,138,112  | 3,506,468  | 63,752                             | 427,855                       | 561,108                          | 519,771                                      |
| \$200,000 under \$500,000.....                   | 28,622                                   | 8,741,588                      | 8,657,568                   | 6,308,656  | 88,002                             | 770,761                       | 658,633                                      | 927,613                                      | 26,465                 | 8,085,298                      | 8,009,087  | 5,800,716  | 80,761                             | 705,668                       | 677,418                          | 852,582                                      |
| \$500,000 or more.....                           | 11,003                                   | 15,455,747                     | 15,299,275                  | 12,723,628   | 98,580                             | 1,009,740                     | 1,280,548                                    | 1,280,948                                    | 10,261                 | 14,452,296                     | 14,307,953 | 11,870,171   | 89,827                             | 936,362                       | 595,527                          | 1,190,767                                    |
| Receipts not reported.....                       | 2,021                                    | 2,651                          | -                           | 1,306  | 1,205                              | 251                           | 16,505                                       | 235  | 357                    | 1,661                          | -          | -  | 221                                | -                             | 1,129                            | -  |
| Total.....                                       | 32,162                                   | 11,082,974                     | 10,976,571                  | 9,003,985  | 82,410                             | 616,608                       | 556,434                                      | 815,820                                      | 25,121                 | 10,245,094                     | 10,149,522 | 8,299,827  | 72,970                             | 598,010                       | 594,025                          | 728,607                                      |
| Wholesale Trade                                  |  |                                |                             |  |                                    |                               |  |  |                        |                                |            |  |                                    |                               |                                  |  |
| \$1 under \$1,000.....                           | 1,553                                    | 1,020                          | 679                         | 432  | 263                                | 7                             | 1,939  | 690  | 332                    | 434                            | 141        | 29   | 34                                 | -                             | 194                              | 53   |
| \$1,000 under \$2,500.....                       | 1,040                                    | 1,799                          | 1,718                       | 1,199  | 248                                | 65                            | 1,882  | 850  | 302                    | 495                            | 105        | 10   | 8                                  | 8                             | 209                              | 56   |
| \$2,500 under \$5,000.....                       | 1,742                                    | 4,483                          | 4,291                       | 3,210  | 109                                | 158                           | 1,039  | 2,950  | 658                    | 2,479                          | 2,413      | 971  | 90                                 | 87                            | 798                              | 435  |
| \$5,000 under \$10,000.....                      | 2,115                                    | 16,091                         | 15,183                      | 6,707  | 798                                | 405                           | 3,281  | 3,942  | 1,451                  | 11,291                         | 10,572     | 3,673  | 512                                | 220                           | 4,413                            | 1,104  |
| \$10,000 under \$25,000.....                     | 3,309                                    | 60,029                         | 57,146                      | 27,873   | 1,710                              | 3,588                         | 11,454                                       | 8,309  | 2,473                  | 45,170                         | 42,453     | 18,458   | 1,259                              | 2,571                         | 12,663                           | 3,692  |
| \$25,000 under \$50,000.....                     | 3,567                                    | 134,064                        | 132,174                     | 65,919   | 3,698                              | 9,132                         | 23,457                                       | 10,920                                       | 2,985                  | 113,121                        | 111,741    | 53,032   | 2,453                              | 6,412                         | 28,957                           | 8,136  |
| \$50,000 under \$100,000.....                    | 4,920                                    | 374,122                        | 361,485                     | 202,451  | 6,563                              | 34,275                        | 55,280                                       | 46,407                                       | 4,235                  | 326,067                        | 313,783    | 167,938  | 5,848                              | 27,512                        | 61,887                           | 31,578                                       |
| \$100,000 under \$200,000.....                   | 4,242                                    | 638,011                        | 618,360                     | 399,642  | 7,667                              | 56,563                        | 73,024                                       | 59,799                                       | 3,886                  | 570,883                        | 562,569    | 307,748  | 7,017                              | 49,344                        | 74,624                           | 50,468                                       |
| \$200,000 under \$500,000.....                   | 5,115                                    | 1,638,489                      | 1,623,370                   | 1,207,482  | 17,920                             | 126,331                       | 126,068                                      | 142,139                                      | 4,676                  | 1,494,927                      | 1,482,516  | 1,091,270  | 16,222                             | 115,824                       | 131,702                          | 129,336                                      |
| \$500,000 or more.....                           | 4,321                                    | 8,224,514                      | 8,161,965                   | 7,089,070  | 43,206                             | 385,961                       | 268,502                                      | 539,814                                      | 4,021                  | 7,679,870                      | 7,622,851  | 6,606,603  | 39,825                             | 356,032                       | 278,418                          | 503,749                                      |
| Receipts not reported.....                       | 838                                      | 362                            | -                           | 228  | -                                  | 123                           | 1,772  | -  | (*)                    | (*)                            | -          | -  | -                                  | (*)                           | -                                | -  |
| Total.....                                       | 174,763                                  | 23,198,280                     | 22,939,557                  | 16,603,568   | 262,773                            | 1,985,308                     | 1,688,050                                    | 2,566,913                                    | 139,552                | 21,067,716                     | 20,836,803 | 15,019,018   | 220,541                            | 1,732,088                     | 1,813,360                        | 2,261,993                                    |
| Retail Trade                                     |  |                                |                             |  |                                    |                               |  |  |                        |                                |            |  |                                    |                               |                                  |  |
| \$1 under \$1,000.....                           | 2,645                                    | 1,452                          | 1,370                       | 1,217  | 413                                | 13                            | 1,666  | 1,782  | 689                    | 376                            | 358        | 143  | 19                                 | 2                             | 140                              | 210  |
| \$1,000 under \$2,500.....                       | 3,593                                    | 6,496                          | 6,309                       | 4,444  | 253                                | 387                           | 1,475  | 3,826  | 1,523                  | 3,111                          | 2,821      | 1,166  | 81                                 | 56                            | 948                              | 1,169  |
| \$2,500 under \$5,000.....                       | 5,518                                    | 21,023                         | 20,231                      | 13,229   | 728                                | 1,008                         | 1,427  | 9,516  | 2,768                  | 10,413                         | 10,059     | 5,211  | 151                                | 386                           | 2,489                            | 4,064  |
| \$5,000 under \$10,000.....                      | 9,488                                    | 70,868                         | 69,640                      | 45,260   | 2,398                              | 4,004                         | 4,800  | 20,828                                       | 5,094                  | 38,943                         | 38,007     | 21,071   | 994                                | 1,196                         | 7,907                            | 9,014  |
| \$10,000 under \$25,000.....                     | 21,515                                   | 387,399                        | 375,703                     | 242,524  | 9,833                              | 26,446                        | 22,104                                       | 71,423                                       | 14,296                 | 262,205                        | 252,899    | 151,624  | 5,134                              | 14,003                        | 43,317                           | 43,285                                       |
| \$25,000 under \$50,000.....                     | 29,773                                   | 1,107,231                      | 1,091,958                   | 689,913  | 21,425                             | 79,551                        | 123,560                                      | 148,523                                      | 24,154                 | 911,475                        | 898,667    | 550,536  | 15,796                             | 57,180                        | 141,449                          | 112,672                                      |
| \$50,000 under \$100,000.....                    | 36,822                                   | 2,690,486                      | 2,670,066                   | 1,767,229  | 39,162                             | 216,640                       | 275,666                                      | 310,189                                      | 31,657                 | 2,318,406                      | 2,301,074  | 1,507,706  | 31,871                             | 168,223                       | 299,399                          | 237,821                                      |
| \$100,000 under \$200,000.....                   | 34,816                                   | 4,967,368                      | 4,920,872                   | 3,397,548  | 66,382                             | 422,028                       | 461,289                                      | 514,364                                      | 31,817                 | 4,536,102                      | 4,495,947  | 3,092,725  | 55,793                             | 372,509                       | 477,918                          | 461,175                                      |
| \$200,000 under \$500,000.....                   | 22,934                                   | 6,016,055                      | 6,047,983                   | 4,963,078  | 67,891                             | 627,766                       | 520,549                                      | 764,804                                      | 21,251                 | 6,413,002                      | 6,349,983  | 4,578,770  | 62,524                             | 574,453                       | 533,139                          | 704,731                                      |
| \$500,000 or more.....                           | 6,486                                    | 7,027,413                      | 6,935,425                   | 5,477,820  | 53,311                             | 607,317                       | 294,663                                      | 721,423                                      | 6,048                  | 6,572,379                      | 6,486,988  | 5,110,066  | 47,957                             | 564,080                       | 305,685                          | 667,852                                      |
| Receipts not reported.....                       | 1,183                                    | 2,289                          | -                           | 1,306  | 977                                | 128                           | 14,733                                       | 235  | 255                    | 1,304                          | -          | -  | 221                                | -                             | 969                              | -  |
| Building materials, hardware, and farm equipment |  |                                |                             |  |                                    |                               |  |  |                        |                                |            |  |                                    |                               |                                  |  |
| Total.....                                       | 11,237                                   | 2,006,198                      | 1,976,846                   | 1,484,602  | 22,527                             | 162,137                       | 138,252                                      | 472,358                                      | 8,951                  | 1,783,241                      | 1,756,592  | 1,310,852  | 17,642                             | 141,545                       | 148,313                          | 409,680                                      |
| \$1 under \$1,000.....                           | 379                                      | 637                            | 616                         | 557  | 62                                 | 17                            | 1,391  | 670  | -                      | -                              | -          | -  | -                                  | -                             | -                                | -  |
| \$1,000 under \$2,500.....                       | 278                                      | 2,107                          | 2,027                       | 1,633  | 132                                | -                             | 1,231  | 899  | 532                    | 6,481                          | 6,405      | 4,135  | 59                                 | 123                           | 1,192                            | 2,533  |
| \$2,500 under \$5,000.....                       | 633                                      | 11,192                         | 11,096                      | 7,903  | 341                                | -                             | 7,115  | 25,723                                       | 1,299                  | 45,472                         | 44,649     | 28,247   | 598                                | 1,436                         | 7,854                            | 17,704                                       |
| \$5,000 under \$10,000.....                      | 1,596                                    | 57,487                         | 56,555                      | 36,746   | 793                                | 2,837                         | 7,115  | 25,723                                       | 1,299                  | 45,472                         | 44,649     | 28,247   | 598                                | 1,436                         | 7,854                            | 17,704                                       |
| \$10,000 under \$200,000.....                    | 2,848                                    | 213,230                        | 211,425                     | 143,393  | 3,073                              | 13,619                        | 21,903                                       | 32,080                                       | 2,365                  | 178,094                        | 176,453    | 117,926  | 1,932                              | 10,866                        | 23,622                           | 42,104                                       |
| \$200,000 under \$500,000.....                   | 2,454                                    | 353,640                        | 350,301                     | 245,893  | 5,650                              | 51,319                        | 50,633                                       | 80,394                                       | 2,151                  | 306,092                        | 303,110    | 210,751  | 3,455                              | 32,930                        | 32,909                           | 79,148                                       |
| \$500,000 or more.....                           | 742                                      | 73,195                         | 72,195                      | 519,260  | 6,568                              | 58,587                        | 162,954                                      | 162,954                                      | 1,963                  | 615,062                        | 605,746    | 430,110  | 5,828                              | 52,209                        | 47,542                           | 143,999                                      |
| Receipts not reported.....                       | (*)                                      | -                              | -                           | -  | -                                  | -                             | (*)  | -  | -                      | 632,077                        | 620,229    | 494,248  | 5,257                              | 51,181                        | 35,194                           | 133,122                                      |

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts | Partnerships with and without net profit |                 |                    |   |                                 |                            |   | Partnerships with net profit              |                        |                 |                    |   |                                 |                            |                               |   |
|--|--|-----------------|--------------------|---|---------------------------------|----------------------------|---|---|------------------------|-----------------|--------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|  | Number of partnerships                   | Receipts        |                    | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of partnerships | Receipts        |                    | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|  |  | Total (dollars) | Business (dollars) |   |                                 |                            |   |   |                        | Total (dollars) | Business (dollars) |   |                                 |                            |                               |   |
| (1)                                    | (2)                                      | (3)             | (4)                | (5)   | (6)                             | (7)                        | (8)                                       | (9)                                       | (10)                   | (11)            | (12)               | (13)  | (14)                            | (15)                       | (16)                          |   |
| WHOLESALE AND RETAIL TRADE—Continued   |  |                 |                    |   |                                 |                            |   |   |                        |                 |                    |   |                                 |                            |                               |   |
| Retail Trade—Continued                 |  |                 |                    |   |                                 |                            |   |   |                        |                 |                    |   |                                 |                            |                               |   |
| General merchandise stores             |  |                 |                    |   |                                 |                            |   |   |                        |                 |                    |   |                                 |                            |                               |   |
| Total.....                             | 9,923                                    | 1,259,596       | 1,242,322          | 887,583   | 21,659                          | 101,184                    | 93,678                                    | 209,970                                   | 7,578                  | 1,165,460       | 1,150,575          | 816,049   | 18,531                          | 92,081                     | 100,782                       | 184,765                                   |
| \$1 under \$1,000.....                 | 359                                      | 108             | 104                | 73  | 91                              | 3                          | 149                                       | 195                                       | 433                    | 973             | 933                | 487   | 29                              | -                          | 260                           | 500                                       |
| \$1,000 under \$2,500.....             | 304                                      | 480             | 474                | 317   | 30                              | 84                         | 124                                       | 147                                       | 433                    | 973             | 933                | 487   | 29                              | -                          | 260                           | 500                                       |
| \$2,500 under \$5,000.....             | 454                                      | 1,651           | 1,584              | 1,037   | 83                              | 84                         | 1,225                                     | 1,938                                     | 639                    | 4,910           | 4,687              | 2,817   | 186                             | 67                         | 896                           | 1,380                                     |
| \$5,000 under \$10,000.....            | 973                                      | 7,395           | 7,169              | 4,706   | 309                             | 1,022                      | 754                                       | 7,111                                     | 743                    | 13,865          | 13,716             | 8,912   | 362                             | 536                        | 2,104                         | 4,704                                     |
| \$10,000 under \$25,000.....           | 1,230                                    | 22,199          | 22,024             | 15,397  | 793                             | 1,022                      | 754                                       | 7,111                                     | 743                    | 13,865          | 13,716             | 8,912   | 362                             | 536                        | 2,104                         | 4,704                                     |
| \$25,000 under \$50,000.....           | 1,897                                    | 61,414          | 60,767             | 43,095  | 1,632                           | 2,544                      | 5,105                                     | 13,179                                    | 1,243                  | 48,974          | 48,483             | 33,552  | 1,043                           | 1,453                      | 6,474                         | 10,484                                    |
| \$50,000 under \$100,000.....          | 1,813                                    | 131,472         | 130,887            | 96,236  | 2,904                           | 5,418                      | 9,871                                     | 29,251                                    | 1,635                  | 118,993         | 118,570            | 86,723  | 2,709                           | 4,382                      | 10,478                        | 24,692                                    |
| \$100,000 under \$200,000.....         | 1,673                                    | 240,030         | 236,903            | 169,837   | 5,121                           | 17,291                     | 20,505                                    | 43,762                                    | 1,471                  | 214,290         | 213,871            | 151,132   | 4,204                           | 27,168                     | 27,080                        | 36,132                                    |
| \$200,000 under \$500,000.....         | 1,071                                    | 326,864         | 322,427            | 232,054   | 4,578                           | 28,149                     | 28,819                                    | 56,424                                    | 1,036                  | 315,854         | 311,871            | 223,694   | 4,204                           | 27,168                     | 29,087                        | 54,081                                    |
| \$500,000 or more.....                 | 348                                      | 467,511         | 460,383            | 324,831   | 5,709                           | 46,517                     | 28,473                                    | 55,807                                    | 338                    | 447,129         | 440,443            | 308,732   | 5,353                           | 44,143                     | 29,665                        | 52,772                                    |
| Receipts not reported.....             | (*)                                      | (*)             | -                  | -   | (*)                             | -                          | (*)                                       | -   | (*)                    | (*)             | -                  | -   | (*)                             | -                          | (*)                           | -   |
| Food stores                            |  |                 |                    |   |                                 |                            |   |   |                        |                 |                    |   |                                 |                            |                               |   |
| Total.....                             | 26,726                                   | 4,926,770       | 4,895,215          | 3,921,776                                       | 43,617                          | 306,303                    | 254,249                                   | 241,742                                   | 22,827                 | 4,518,875       | 4,489,798          | 3,587,657                                       | 38,569                          | 271,978                    | 271,620                       | 217,056                                   |
| \$1 under \$1,000.....                 | 382                                      | 567             | 543                | 437   | 54                              | 3                          | 145                                       | 43  | 279                    | 893             | 871                | 454   | 25                              | 41                         | 219                           | 327                                       |
| \$1,000 under \$2,500.....             | 308                                      | 1,274           | 1,216              | 874   | 49                              | 100                        | 138                                       | 341                                       | 462                    | 3,762           | 3,720              | 2,081   | 68                              | 37                         | 986                           | 319                                       |
| \$2,500 under \$5,000.....             | 917                                      | 7,170           | 7,122              | 4,883   | 179                             | 1,436                      | 2,700                                     | 3,919                                     | 1,792                  | 32,264          | 31,852             | 22,964  | 642                             | 828                        | 3,891                         | 2,492                                     |
| \$5,000 under \$10,000.....            | 2,463                                    | 44,563          | 44,087             | 32,975  | 893                             | 1,436                      | 2,700                                     | 3,919                                     | 1,792                  | 32,264          | 31,852             | 22,964  | 642                             | 828                        | 3,891                         | 2,492                                     |
| \$10,000 under \$25,000.....           | 3,539                                    | 133,907         | 132,843            | 97,021  | 1,950                           | 5,683                      | 13,997                                    | 7,129                                     | 2,854                  | 110,713         | 109,712            | 78,953  | 1,424                           | 3,620                      | 15,463                        | 5,887                                     |
| \$25,000 under \$50,000.....           | 6,121                                    | 454,989         | 451,372            | 300,231   | 5,066                           | 18,614                     | 35,406                                    | 28,262                                    | 5,383                  | 356,959         | 353,959            | 245,987   | 7,634                           | 13,698                     | 65,731                        | 24,656                                    |
| \$50,000 under \$100,000.....          | 6,152                                    | 888,610         | 884,310            | 693,971   | 8,422                           | 47,314                     | 43,404                                    | 93,151                                    | 7,453                  | 823,738         | 819,675            | 645,915   | 12,538                          | 42,466                     | 85,873                        | 38,807                                    |
| \$100,000 under \$200,000.....         | 5,002                                    | 1,536,880       | 1,528,542          | 1,223,717                                       | 13,456                          | 94,712                     | 83,473                                    | 171,590                                   | 4,691                  | 1,438,645       | 1,433,645          | 1,183,733                                       | 12,538                          | 86,142                     | 93,720                        | 72,807                                    |
| \$200,000 under \$500,000.....         | 1,703                                    | 1,856,533       | 1,845,180          | 1,310,361                                       | 13,458                          | 138,134                    | 57,750                                    | 80,427                                    | 1,586                  | 1,708,364       | 1,698,179          | 1,388,530                                       | 12,050                          | 125,186                    | 99,720                        | 72,771                                    |
| \$500,000 or more.....                 | (*)                                      | (*)             | -                  | (*)   | (*)                             | (*)                        | (*)                                       | (*)                                       | (*)                    | (*)             | -                  | -   | (*)                             | -                          | (*)                           | -   |
| Receipts not reported.....             | (*)                                      | (*)             | -                  | (*)   | (*)                             | (*)                        | (*)                                       | (*)                                       | (*)                    | (*)             | -                  | -   | (*)                             | -                          | (*)                           | -   |
| Grocery stores                         |  |                 |                    |   |                                 |                            |   |   |                        |                 |                    |   |                                 |                            |                               |   |
| Total.....                             | 20,568                                   | 4,276,552       | 4,247,330          | 3,468,875                                       | 35,053                          | 244,735                    | 197,366                                   | 228,772                                   | 17,745                 | 3,932,533       | 3,905,405          | 3,180,907                                       | 31,360                          | 218,891                    | 209,623                       | 205,753                                   |
| \$1 under \$1,000.....                 | 276                                      | 429             | 405                | 372   | 38                              | -                          | 1125                                      | 23  | 179                    | 534             | 515                | 343   | 5                               | 3                          | 104                           | 237                                       |
| \$1,000 under \$2,500.....             | 233                                      | 952             | 897                | 770   | 39                              | 62                         | 1,139                                     | 252                                       | 209                    | 1,730           | 1,705              | 1,055   | 21                              | 466                        | 466                           | 157                                       |
| \$2,500 under \$5,000.....             | 436                                      | 3,364           | 3,337              | 2,600   | 83                              | -                          | 1,446                                     | 436                                       | 1,214                  | 23,382          | 22,981             | 17,821  | 486                             | 501                        | 1,992                         | 2,203                                     |
| \$5,000 under \$10,000.....            | 1,750                                    | 32,950          | 32,503             | 25,558  | 709                             | 948                        | 1,241                                     | 3,477                                     | 1,214                  | 75,250          | 74,559             | 58,883  | 848                             | 1,663                      | 7,021                         | 5,234                                     |
| \$10,000 under \$25,000.....           | 2,343                                    | 87,997          | 87,258             | 69,293  | 1,032                           | 2,428                      | 6,547                                     | 6,359                                     | 1,964                  | 307,759         | 304,693            | 244,544   | 3,342                           | 7,974                      | 24,620                        | 22,457                                    |
| \$25,000 under \$50,000.....           | 4,751                                    | 351,870         | 348,760            | 283,478   | 5,727                           | 11,114                     | 21,022                                    | 26,369                                    | 4,165                  | 638,766         | 635,041            | 516,977   | 5,081                           | 24,226                     | 46,577                        | 35,122                                    |
| \$50,000 under \$100,000.....          | 4,767                                    | 694,042         | 690,082            | 563,424   | 5,814                           | 28,005                     | 45,120                                    | 53,972                                    | 4,066                  | 1,260,557       | 1,251,513          | 1,018,241                                       | 10,196                          | 67,544                     | 72,446                        | 69,026                                    |
| \$100,000 under \$200,000.....         | 4,332                                    | 1,346,675       | 1,337,107          | 1,088,518                                       | 10,989                          | 74,345                     | 70,407                                    | 74,138                                    | 4,066                  | 1,260,557       | 1,251,513          | 1,018,241                                       | 10,196                          | 67,544                     | 72,446                        | 69,026                                    |
| \$200,000 under \$500,000.....         | 1,598                                    | 1,758,028       | 1,746,981          | 1,433,556                                       | 12,592                          | 127,955                    | 54,345                                    | 78,667                                    | 1,488                  | 1,624,310       | 1,614,398          | 1,323,043                                       | 11,370                          | 116,980                    | 56,190                        | 71,317                                    |
| \$500,000 or more.....                 | (*)                                      | (*)             | -                  | (*)   | (*)                             | (*)                        | (*)                                       | (*)                                       | (*)                    | (*)             | -                  | -   | (*)                             | -                          | (*)                           | -   |
| Receipts not reported.....             | (*)                                      | (*)             | -                  | (*)   | (*)                             | (*)                        | (*)                                       | (*)                                       | (*)                    | (*)             | -                  | -   | (*)                             | -                          | (*)                           | -   |
| Other food stores                      |  |                 |                    |   |                                 |                            |   |   |                        |                 |                    |   |                                 |                            |                               |   |
| Total.....                             | 6,158                                    | 650,218         | 647,885            | 452,901   | 8,564                           | 61,568                     | 56,883                                    | 12,970                                    | 5,082                  | 586,342         | 584,393            | 406,750   | 7,209                           | 53,087                     | 61,997                        | 11,303                                    |
| \$1 under \$1,000.....                 | 662                                      | 4,266           | 4,242              | 2,452   | 122                             | 235                        | 189                                       | 474                                       | 353                    | 2,391           | 2,371              | 1,137   | 67                              | 75                         | 635                           | 252                                       |
| \$1,000 under \$2,500.....             | 713                                      | 11,613          | 11,584             | 7,417   | 184                             | 488                        | 1,459                                     | 442                                       | 538                    | 8,882           | 8,871              | 5,143   | 156                             | 327                        | 1,899                         | 289                                       |
| \$2,500 under \$5,000.....             | 1,196                                    | 45,910          | 45,585             | 27,728  | 918                             | 3,255                      | 7,450                                     | 770                                       | 890                    | 35,463          | 35,153             | 20,110  | 576                             | 1,957                      | 8,442                         | 653                                       |
| \$5,000 under \$10,000.....            | 1,370                                    | 103,119         | 102,612            | 66,753  | 1,333                           | 7,500                      | 14,238                                    | 1,893                                     | 1,218                  | 92,460          | 92,242             | 60,443  | 1,015                           | 5,684                      | 15,111                        | 11,599                                    |
| \$10,000 under \$200,000.....          | 1,385                                    | 194,568         | 194,228            | 136,247   | 2,608                           | 19,309                     | 18,284                                    | 4,179                                     | 1,334                  | 184,972         | 184,634            | 128,938   | 2,553                           | 18,240                     | 18,921                        | 3,775                                     |
| \$200,000 under \$500,000.....         | 670                                      | 192,205         | 191,435            | 135,199   | 2,467                           | 20,567                     | 13,066                                    | 3,452                                     | 625                    | 178,088         | 177,341            | 125,492   | 2,162                           | 18,598                     | 13,427                        | 1,454                                     |
| \$500,000 or more.....                 | 111                                      | 98,505          | 98,199             | 76,805  | 866                             | 10,179                     | 3,405                                     | 1,760                                     | 98                     | 84,054          | 83,781             | 65,487  | 8,206                           | 8,206                      | 3,530                         | 1,454                                     |
| Receipts not reported.....             | (*)                                      | (*)             | -                  | (*)   | (*)                             | (*)                        | (*)                                       | (*)                                       | (*)                    | (*)             | -                  | -   | (*)                             | -                          | (*)                           | -   |

Footnotes at end of table.



Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts | Partnerships with and without net profit |           |           |                              |              |         |                        | Partnerships with net profit |                        |           |           |                              |              |         |            |                        |
|--|--|-----------|-----------|------------------------------|--------------|---------|------------------------|------------------------------|------------------------|-----------|-----------|------------------------------|--------------|---------|------------|------------------------|
|  | Number of partnerships                   | Receipts  |           | Cost of sales and operations | Depreciation | Payroll | Net profit (less loss) | Inventory, end-of-year       | Number of partnerships | Receipts  |           | Cost of sales and operations | Depreciation | Payroll | Net profit | Inventory, end-of-year |
|  | (1)                                      | (2)       | (3)       | (4)                          | (5)          | (6)     | (7)                    | (8)                          | (9)                    | (10)      | (11)      | (12)                         | (13)         | (14)    | (15)       | (16)                   |
| WHOLESALE AND RETAIL TRADE—Continued   |  |           |           |                              |              |         |                        |                              |                        |           |           |                              |              |         |            |                        |
| Retail Trade—Continued                 |  |           |           |                              |              |         |                        |                              |                        |           |           |                              |              |         |            |                        |
| Automotive dealers                     |  |           |           |                              |              |         |                        |                              |                        |           |           |                              |              |         |            |                        |
| Total.....                             | 3,880                                    | 5,977,256 | 5,917,306 | 4,740,776                    | 39,948       | 373,612 | 306,116                | 530,020                      | 27,992                 | 5,384,508 | 5,330,001 | 4,255,759                    | 33,688       | 330,934 | 328,067    | 462,517                |
| \$1 under \$1,000.....                 | 535                                      | 780       | 734       | 610                          | 42           | 22      | 1,200                  | 850                          | 659                    | 2,253     | 2,152     | 1,058                        | 41           | 49      | 634        | 1,091                  |
| \$1,000 under \$2,500.....             | 792                                      | 3,087     | 2,983     | 2,026                        | 39           | 104     | 243                    | 1,194                        | 743                    | 5,777     | 5,558     | 3,633                        | 95           | 111     | 882        | 1,314                  |
| \$2,500 under \$5,000.....             | 1,535                                    | 11,430    | 11,175    | 9,268                        | 242          | 261     | 1,974                  | 3,982                        | 1,914                  | 34,343    | 33,654    | 24,446                       | 397          | 990     | 4,285      | 6,528                  |
| \$5,000 under \$10,000.....            | 3,334                                    | 58,887    | 57,964    | 44,794                       | 647          | 2,406   | 1,573                  | 10,440                       | 1,914                  | 161,233   | 159,033   | 112,233                      | 2,073        | 6,682   | 21,139     | 14,177                 |
| \$10,000 under \$25,000.....           | 5,658                                    | 205,865   | 203,327   | 148,618                      | 2,672        | 9,236   | 18,073                 | 47,244                       | 4,368                  | 1,320,634 | 1,284,424 | 824,003                      | 3,924        | 19,183  | 44,236     | 37,642                 |
| \$25,000 under \$50,000.....           | 7,036                                    | 525,779   | 522,155   | 395,207                      | 4,773        | 25,148  | 40,572                 | 70,663                       | 8,004                  | 1,123,719 | 1,084,936 | 684,436                      | 8,643        | 64,723  | 96,900     | 63,727                 |
| \$50,000 under \$100,000.....          | 8,744                                    | 1,239,868 | 1,232,426 | 931,615                      | 11,096       | 71,832  | 93,840                 | 124,897                      | 4,625                  | 1,384,978 | 1,374,405 | 1,064,888                    | 8,817        | 95,259  | 92,178     | 111,473                |
| \$100,000 under \$200,000.....         | 5,123                                    | 1,535,942 | 1,524,183 | 1,189,358                    | 9,751        | 108,490 | 88,408                 | 248,897                      | 1,792                  | 2,227,396 | 2,197,056 | 1,876,462                    | 9,698        | 143,937 | 67,473     | 226,363                |
| \$200,000 under \$500,000.....         | 1,946                                    | 2,395,277 | 2,362,359 | 2,019,280                    | 10,678       | 156,113 | 65,278                 | 248,743                      | (*)                    | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)        | (*)                    |
| \$500,000 or more.....                 | (*)                                      | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)                    | (*)                          | (*)                    | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)        | (*)                    |
| Receipts not reported.....             | (*)                                      | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)                    | (*)                          | (*)                    | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)        | (*)                    |
| Motor vehicle dealers                  |  |           |           |                              |              |         |                        |                              |                        |           |           |                              |              |         |            |                        |
| Total.....                             | 7,348                                    | 2,809,511 | 2,772,507 | 2,366,532                    | 13,248       | 160,481 | 86,753                 | 314,041                      | 5,502                  | 2,528,313 | 2,494,857 | 2,128,859                    | 10,248       | 142,865 | 94,895     | 278,878                |
| \$1 under \$1,000.....                 | 232                                      | 297       | 288       | 239                          | 14           | 12      | 144                    | 59                           | 328                    | 1,662     | 1,544     | 936                          | 21           | 33      | 362        | 390                    |
| \$1,000 under \$2,500.....             | 259                                      | 1,006     | 1,001     | 714                          | 4            | 30      | 50                     | 232                          | 328                    | 6,102     | 5,578     | 3,851                        | 103          | 358     | 832        | 473                    |
| \$2,500 under \$5,000.....             | 306                                      | 2,495     | 2,378     | 2,596                        | 24           | 633     | 182                    | 623                          | 329                    | 24,219    | 24,138    | 16,192                       | 185          | 942     | 4,432      | 3,199                  |
| \$5,000 under \$10,000.....            | 606                                      | 10,959    | 10,287    | 7,784                        | 158          | 1,096   | 182                    | 1,096                        | 635                    | 52,419    | 52,419    | 37,400                       | 964          | 1,026   | 5,464      | 8,349                  |
| \$10,000 under \$25,000.....           | 890                                      | 33,827    | 33,699    | 23,843                       | 235          | 1,477   | 3,392                  | 11,340                       | 691                    | 109,114   | 107,876   | 79,829                       | 563          | 4,931   | 9,801      | 12,377                 |
| \$25,000 under \$50,000.....           | 921                                      | 69,010    | 67,688    | 51,769                       | 997          | 1,621   | 9,274                  | 14,304                       | 743                    | 146,039   | 144,039   | 96,172                       | 1,659        | 21,693  | 25,096     | 37,114                 |
| \$50,000 under \$100,000.....          | 947                                      | 142,642   | 141,287   | 103,394                      | 2,406        | 5,858   | 23,284                 | 63,715                       | 1,360                  | 1,888,758 | 1,863,696 | 1,623,139                    | 6,753        | 113,882 | 48,908     | 196,926                |
| \$100,000 under \$200,000.....         | 1,568                                    | 514,357   | 508,374   | 427,300                      | 1,890        | 27,021  | 23,284                 | 216,357                      | 1,416                  | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)        | (*)                    |
| \$200,000 under \$500,000.....         | 1,544                                    | 2,034,917 | 2,007,505 | 1,748,893                    | 7,519        | 123,828 | 47,161                 | (*)                          | (*)                    | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)        | (*)                    |
| \$500,000 or more.....                 | (*)                                      | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)                    | (*)                          | (*)                    | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)        | (*)                    |
| Receipts not reported.....             | (*)                                      | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)                    | (*)                          | (*)                    | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)        | (*)                    |
| Gasoline service stations              |  |           |           |                              |              |         |                        |                              |                        |           |           |                              |              |         |            |                        |
| Total.....                             | 21,762                                   | 2,486,401 | 2,473,587 | 1,889,424                    | 18,372       | 156,817 | 169,972                | 87,048                       | 18,452                 | 2,278,423 | 2,266,195 | 1,721,447                    | 16,393       | 141,213 | 177,662    | 78,576                 |
| \$1 under \$1,000.....                 | 430                                      | 1,509     | 1,425     | 1,041                        | 32           | 70      | 56                     | 295                          | 279                    | 987       | 934       | 507                          | 6            | 16      | 261        | 207                    |
| \$1,000 under \$2,500.....             | 864                                      | 6,199     | 6,090     | 4,682                        | 137          | 217     | 135                    | 1,088                        | 457                    | 3,374     | 3,273     | 2,213                        | 63           | 95      | 542        | 615                    |
| \$2,500 under \$5,000.....             | 2,093                                    | 36,312    | 36,139    | 28,284                       | 288          | 1,318   | 1,709                  | 3,344                        | 1,329                  | 23,081    | 22,951    | 17,038                       | 184          | 543     | 2,955      | 2,532                  |
| \$5,000 under \$10,000.....            | 3,553                                    | 127,440   | 126,109   | 95,493                       | 1,330        | 5,489   | 10,046                 | 6,076                        | 2,894                  | 106,430   | 105,107   | 78,057                       | 1,038        | 4,000   | 10,993     | 5,176                  |
| \$10,000 under \$25,000.....           | 4,948                                    | 370,353   | 368,885   | 283,613                      | 2,799        | 16,216  | 30,208                 | 14,136                       | 4,261                  | 320,362   | 318,968   | 242,492                      | 2,253        | 13,001  | 31,951     | 12,453                 |
| \$25,000 under \$50,000.....           | 6,828                                    | 958,543   | 954,926   | 732,165                      | 6,953        | 55,367  | 70,925                 | 30,526                       | 6,394                  | 897,403   | 893,871   | 684,151                      | 6,478        | 50,438  | 72,757     | 28,284                 |
| \$50,000 under \$100,000.....          | 2,744                                    | 775,385   | 772,458   | 586,804                      | 4,959        | 59,195  | 47,451                 | 25,895                       | 2,576                  | 727,015   | 724,341   | 548,390                      | 4,620        | 55,248  | 48,345     | 24,184                 |
| \$100,000 under \$200,000.....         | 225                                      | 210,320   | 207,555   | 157,342                      | 1,867        | 18,945  | 9,237                  | 5,688                        | 211                    | 199,431   | 196,750   | 148,599                      | 1,751        | 17,872  | 9,518      | 5,125                  |
| \$200,000 under \$500,000.....         | (*)                                      | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)                    | (*)                          | (*)                    | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)        | (*)                    |
| \$500,000 or more.....                 | (*)                                      | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)                    | (*)                          | (*)                    | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)        | (*)                    |
| Receipts not reported.....             | (*)                                      | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)                    | (*)                          | (*)                    | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)        | (*)                    |
| Other automotive dealers               |  |           |           |                              |              |         |                        |                              |                        |           |           |                              |              |         |            |                        |
| Total.....                             | 5,770                                    | 681,344   | 671,212   | 484,820                      | 8,328        | 56,314  | 49,391                 | 128,931                      | 4,038                  | 577,772   | 568,949   | 405,453                      | 7,047        | 46,856  | 55,510     | 105,063                |
| \$1 under \$1,000.....                 | 203                                      | 271       | 263       | 217                          | 4            | 2       | 199                    | 769                          | (*)                    | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)        | (*)                    |
| \$1,000 under \$2,500.....             | 203                                      | 784       | 740       | 425                          | 27           | 12      | 80                     | 2,271                        | 338                    | 2,007     | 1,959     | 1,035                        | 46           | 16      | 351        | 1,193                  |
| \$2,500 under \$5,000.....             | 365                                      | 2,736     | 2,707     | 1,990                        | 81           | 43      | 1262                   | 2,271                        | 256                    | 30,634    | 29,788    | 17,984                       | 110          | 89      | 498        | 3,523                  |
| \$5,000 under \$10,000.....            | 635                                      | 11,616    | 11,538    | 8,726                        | 201          | 455     | 9,616                  | 9,616                        | 837                    | 30,634    | 29,788    | 17,984                       | 890          | 1,740   | 5,714      | 5,802                  |
| \$10,000 under \$25,000.....           | 1,215                                    | 44,598    | 43,519    | 29,282                       | 1,107        | 2,270   | 4,635                  | 21,768                       | 886                    | 64,723    | 64,272    | 43,771                       | 707          | 5,156   | 16,750     | 16,750                 |
| \$25,000 under \$50,000.....           | 1,167                                    | 86,416    | 85,582    | 59,825                       | 977          | 7,311   | 13,641                 | 25,833                       | 867                    | 124,117   | 121,972   | 85,056                       | 1,602        | 9,354   | 14,342     | 23,106                 |
| \$50,000 under \$100,000.....          | 969                                      | 138,683   | 136,213   | 96,096                       | 1,737        | 10,607  | 13,641                 | 25,833                       | 689                    | 221,924   | 220,223   | 159,326                      | 2,538        | 18,318  | 18,737     | 30,177                 |
| \$100,000 under \$200,000.....         | 811                                      | 246,200   | 243,351   | 175,254                      | 2,902        | 22,274  | 17,673                 | 35,287                       | 165                    | 139,207   | 136,610   | 104,724                      | 1,194        | 12,183  | 9,047      | 24,512                 |
| \$200,000 under \$500,000.....         | 177                                      | 150,040   | 147,299   | 113,045                      | 1,292        | 13,340  | 8,880                  | 26,698                       | (*)                    | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)        | (*)                    |
| \$500,000 or more.....                 | (*)                                      | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)                    | (*)                          | (*)                    | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)        | (*)                    |
| Receipts not reported.....             | (*)                                      | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)                    | (*)                          | (*)                    | (*)       | (*)       | (*)                          | (*)          | (*)     | (*)        | (*)                    |

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts            | Partnerships with and without net profit |                                |                             |  |   |                               | Partnerships with net profit                      |   |                        |                                |           |  |   |                               |                                  |   |
|---|--|--------------------------------|-----------------------------|--|---|-------------------------------|---|---|------------------------|--------------------------------|-----------|--|---|-------------------------------|----------------------------------|---|
|   | Receipts                                 |                                |                             | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(less losses)<br>(Thousand dollars) | Inventory,<br>end-of-<br>year<br>(Thousand dollars) | Number of partnerships | Receipts                       |           | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(Thousand dollars) | Inventory,<br>end-of-<br>year<br>(Thousand dollars) |
|   | Total<br>(Thousand dollars)              | Business<br>(Thousand dollars) | Total<br>(Thousand dollars) |  |   |                               |   |   |                        | Business<br>(Thousand dollars) |           |  |   |                               |                                  |   |
| (1)   | (2)                                      | (3)                            | (4)                         | (5)  | (6)                                     | (7)                           | (8)   | (9)   | (10)                   | (11)                           | (12)      | (13)   | (14)                                    | (15)                          | (16)                             |   |
| WHOLESALE AND RETAIL TRADE—Continued              |  |                                |                             |  |   |                               |   |   |                        |                                |           |  |   |                               |                                  |   |
| Retail Trade—Continued                            |  |                                |                             |  |   |                               |   |   |                        |                                |           |  |   |                               |                                  |   |
| Apparel and accessory stores                      |  |                                |                             |  |   |                               |   |   |                        |                                |           |  |   |                               |                                  |   |
| Total.....  | 11,166                                   | 1,286,709                      | 1,265,809                   | 816,637  | 11,330                                  | 130,046                       | 137,826   | 281,356   | 9,200                  | 1,207,143                      | 1,187,936 | 763,406  | 9,639                                   | 119,554                       | 145,753                          | 255,024   |
| \$1 under \$1,000.....                            | 280                                      | 461                            | 455                         | 388  | 10                                      | 34                            | 1211  | 221   | 306                    | 1,064                          | 1,061     | 524  | -                                       | 26                            | 241                              | 613   |
| \$1,000 under \$2,500.....                        | 485                                      | 1,933                          | 1,878                       | 1,217  | 31                                      | 58                            | 32  | 1,300   | 329                    | 2,415                          | 2,408     | 1,426  | 12                                      | 108                           | 310                              | 1,812   |
| \$2,500 under \$5,000.....                        | 532                                      | 4,123                          | 4,090                       | 2,780  | 49                                      | 297                           | 1,264   | 2,945   | 747                    | 17,325                         | 17,184    | 9,933  | 28                                      | 1,584                         | 2,248                            | 7,127   |
| \$5,000 under \$10,000.....                       | 1,205                                    | 26,306                         | 23,075                      | 18,293   | 359                                     | 2,490                         | 1,545   | 13,592  | 1,806                  | 65,607                         | 64,434    | 41,086   | 607                                     | 3,513                         | 9,633                            | 20,899  |
| \$10,000 under \$25,000.....                      | 2,111                                    | 77,187                         | 75,904                      | 48,920   | 731                                     | 4,332                         | 8,628   | 25,803  | 1,806                  | 168,523                        | 167,181   | 105,552  | 1,373                                   | 14,344                        | 24,551                           | 64,669  |
| \$25,000 under \$50,000.....                      | 2,598                                    | 190,032                        | 188,528                     | 118,645  | 2,102                                   | 17,696                        | 22,821  | 48,102  | 2,293                  | 307,914                        | 306,548   | 199,652  | 2,320                                   | 22,505                        | 42,165                           | 64,782  |
| \$50,000 under \$100,000.....                     | 2,194                                    | 318,787                        | 315,417                     | 207,022  | 2,453                                   | 23,857                        | 41,716  | 67,369  | 1,112                  | 406,363                        | 399,075   | 256,653  | 3,032                                   | 42,934                        | 46,437                           | 76,766  |
| \$100,000 under \$200,000.....                    | 1,417                                    | 422,815                        | 417,292                     | 268,187  | 3,266                                   | 45,763                        | 46,000  | 81,460  | 1,344                  | 406,363                        | 399,075   | 256,653  | 3,032                                   | 42,934                        | 46,437                           | 76,766  |
| \$200,000 or more.....                            | 263                                      | 244,128                        | 239,172                     | 151,185  | 2,055                                   | 35,519                        | 19,776  | 40,564  | 263                    | 239,932                        | 235,045   | 148,580  | 2,036                                   | 34,540                        | 20,168                           | 39,356  |
| Receipts not reported.....                        | (*)                                      | (*)                            | -                           | -  | (*)                                     | -                             | (*)   | -   | -                      | -                              | -         | -  | -                                       | -                             | -                                | -   |
| Furniture, home furnishings, and equipment stores |  |                                |                             |  |   |                               |   |   |                        |                                |           |  |   |                               |                                  |   |
| Total.....  | 11,315                                   | 1,487,650                      | 1,455,227                   | 959,495  | 16,911                                  | 142,488                       | 144,565   | 249,461   | 9,215                  | 1,360,526                      | 1,330,591 | 871,193  | 14,486                                  | 127,826                       | 153,389                          | 217,311   |
| \$1 under \$1,000.....                            | 485                                      | 622                            | 618                         | 350  | 6                                       | 14                            | 139   | 607   | 229                    | 385                            | 384       | 204  | -                                       | 60                            | 88                               | 533   |
| \$1,000 under \$2,500.....                        | 634                                      | 2,261                          | 2,227                       | 1,206  | 55                                      | 74                            | 250   | 823   | 405                    | 1,465                          | 1,439     | 623  | 19                                      | 24                            | 463                              | 265   |
| \$2,500 under \$5,000.....                        | 1,497                                    | 11,367                         | 11,079                      | 6,210  | 347                                     | 1,340                         | 549   | 1,614   | 279                    | 2,104                          | 2,055     | 898  | 24                                      | 34                            | 729                              | 1,320   |
| \$5,000 under \$10,000.....                       | 1,349                                    | 23,380                         | 23,019                      | 14,088   | 390                                     | 1,165                         | 1,332   | 4,937   | 887                    | 14,806                         | 14,493    | 7,823  | 243                                     | 680                           | 2,670                            | 2,789   |
| \$10,000 under \$25,000.....                      | 1,978                                    | 98,604                         | 98,208                      | 64,467   | 1,088                                   | 3,021                         | 8,840   | 13,892  | 1,376                  | 51,613                         | 51,253    | 29,315   | 931                                     | 2,532                         | 9,343                            | 10,773  |
| \$25,000 under \$50,000.....                      | 2,141                                    | 155,503                        | 155,406                     | 97,172   | 2,112                                   | 12,292                        | 16,850  | 24,685  | 1,835                  | 136,019                        | 134,468   | 83,332   | 1,916                                   | 9,638                         | 19,628                           | 19,004  |
| \$50,000 under \$100,000.....                     | 2,537                                    | 357,650                        | 351,134                     | 230,314  | 5,053                                   | 29,702                        | 37,767  | 59,380  | 2,260                  | 317,671                        | 312,449   | 204,424  | 4,060                                   | 25,185                        | 39,326                           | 48,792  |
| \$100,000 under \$200,000.....                    | 1,681                                    | 510,650                        | 499,700                     | 331,882  | 4,659                                   | 51,152                        | 51,777  | 86,954  | 1,568                  | 480,585                        | 469,745   | 309,614  | 4,459                                   | 47,728                        | 52,560                           | 79,836  |
| \$200,000 or more.....                            | 401                                      | 375,634                        | 363,622                     | 248,112  | 3,518                                   | 44,922                        | 27,578  | 56,954  | 376                    | 355,678                        | 344,305   | 234,960  | 2,834                                   | 41,969                        | 28,582                           | 53,999  |
| Receipts not reported.....                        | (*)                                      | -                              | -                           | -  | -                                       | -                             | (*)   | -   | -                      | -                              | -         | -  | -                                       | -                             | -                                | -   |
| Eating places                                     |  |                                |                             |  |   |                               |   |   |                        |                                |           |  |   |                               |                                  |   |
| Total.....  | 23,233                                   | 1,827,239                      | 1,807,946                   | 862,329  | 44,377                                  | 378,911                       | 181,795   | 32,236  | 18,315                 | 1,622,841                      | 1,607,636 | 754,907  | 36,465                                  | 327,695                       | 203,962                          | 5,866   |
| \$1 under \$1,000.....                            | 584                                      | 1,046                          | 1,035                       | 576  | 45                                      | 67                            | 160   | 157   | 329                    | 607                            | 601       | 217  | 28                                      | 18                            | 167                              | 28  |
| \$1,000 under \$2,500.....                        | 685                                      | 2,698                          | 2,559                       | 1,567  | 65                                      | 377                           | 127   | 231   | 279                    | 1,047                          | 994       | 465  | 22                                      | 166                           | 275                              | 36  |
| \$2,500 under \$5,000.....                        | 1,497                                    | 11,367                         | 11,079                      | 6,210  | 347                                     | 1,340                         | 354   | 248   | 889                    | 6,953                          | 6,761     | 3,477  | 217                                     | 523                           | 1,334                            | 144   |
| \$5,000 under \$10,000.....                       | 4,218                                    | 73,846                         | 72,102                      | 39,096   | 2,490                                   | 10,882                        | 2,212   | 1,662   | 2,749                  | 48,964                         | 47,639    | 24,196   | 1,010                                   | 5,213                         | 8,765                            | 700   |
| \$10,000 under \$25,000.....                      | 5,608                                    | 210,475                        | 206,696                     | 106,744  | 6,032                                   | 29,694                        | 25,152  | 3,523   | 4,666                  | 176,045                        | 173,092   | 86,617   | 4,315                                   | 22,096                        | 29,492                           | 2,675   |
| \$25,000 under \$50,000.....                      | 5,100                                    | 356,442                        | 354,937                     | 176,914  | 8,134                                   | 59,893                        | 43,850  | 5,103   | 4,463                  | 311,981                        | 310,618   | 153,832  | 6,831                                   | 49,210                        | 47,693                           | 4,282   |
| \$50,000 under \$100,000.....                     | 3,607                                    | 206,427                        | 200,555                     | 109,637  | 12,783                                  | 104,320                       | 51,602  | 8,649   | 3,302                  | 461,096                        | 457,782   | 215,139  | 11,161                                  | 91,999                        | 55,259                           | 7,319   |
| \$100,000 under \$200,000.....                    | 1,472                                    | 440,666                        | 438,216                     | 198,833  | 9,536                                   | 109,637                       | 40,966  | 7,004   | 1,348                  | 406,069                        | 403,796   | 182,472  | 8,535                                   | 100,144                       | 42,545                           | 6,348   |
| \$200,000 or more.....                            | 258                                      | 224,101                        | 220,767                     | 94,127   | 4,850                                   | 62,686                        | 18,083  | 5,659   | 238                    | 209,554                        | 206,553   | 88,492   | 4,295                                   | 58,326                        | 18,572                           | 5,534   |
| Receipts not reported.....                        | (*)                                      | (*)                            | -                           | -  | (*)                                     | (*)                           | (*)   | -   | (*)                    | (*)                            | -         | -  | (*)                                     | -                             | (*)                              | -   |
| Drinking places                                   |  |                                |                             |  |   |                               |   |   |                        |                                |           |  |   |                               |                                  |   |
| Total.....  | 11,899                                   | 651,954                        | 643,666                     | 333,125  | 14,523                                  | 83,728                        | 85,449  | 23,681  | 9,398                  | 573,953                        | 566,961   | 294,260  | 11,965                                  | 68,059                        | 92,003                           | 21,278  |
| \$1 under \$1,000.....                            | 160                                      | 302                            | 294                         | 195  | 15                                      | 65                            | 1,226   | 61  | 512                    | 3,352                          | 3,290     | 1,669  | -                                       | -                             | (*)                              | -   |
| \$1,000 under \$2,500.....                        | 330                                      | 1,281                          | 1,216                       | 745  | 55                                      | 59                            | 1,407   | 48  | 275                    | 10,477                         | 10,200    | 5,153  | 106                                     | 181                           | 517                              | 209   |
| \$2,500 under \$5,000.....                        | 842                                      | 3,983                          | 3,896                       | 2,305  | 224                                     | 426                           | 1,230   | 275   | 426                    | 31,441                         | 30,727    | 16,513   | 771                                     | 1,569                         | 5,866                            | 1,153   |
| \$5,000 under \$10,000.....                       | 2,365                                    | 42,969                         | 41,985                      | 22,797   | 1,309                                   | 2,997                         | 4,039   | 1,569   | 1,681                  | 103,265                        | 102,598   | 53,983   | 2,507                                   | 8,096                         | 18,969                           | 3,135   |
| \$10,000 under \$25,000.....                      | 3,241                                    | 120,465                        | 118,280                     | 62,984   | 2,942                                   | 10,416                        | 17,460  | 3,695   | 2,810                  | 205,258                        | 200,720   | 98,169   | 3,384                                   | 23,965                        | 38,115                           | 7,645   |
| \$25,000 under \$50,000.....                      | 3,402                                    | 234,883                        | 231,631                     | 121,125  | 3,874                                   | 32,739                        | 36,707  | 5,971   | 2,944                  | 158,431                        | 156,790   | 84,092   | 3,032                                   | 33,965                        | 50,115                           | 11,833  |
| \$50,000 under \$100,000.....                     | 1,299                                    | 170,720                        | 168,697                     | 88,013   | 3,908                                   | 24,777                        | 22,285  | 8,027   | 1,196                  | 60,753                         | 60,209    | 34,289   | 1,045                                   | 10,224                        | 5,015                            | 3,309   |
| \$100,000 under \$200,000.....                    | 220                                      | 62,533                         | 61,986                      | 33,091   | 1,129                                   | 10,725                        | 4,936   | 3,373   | 215                    | 12,074                         | 11,939    | 7,530  | 119                                     | 1,834                         | 881                              | 644   |
| \$200,000 or more.....                            | 15                                       | 12,817                         | 12,681                      | 7,870  | 127                                     | 2,044                         | -   | 662   | 14                     | -                              | -         | -  | -                                       | -                             | -                                | -   |
| Receipts not reported.....                        | (*)                                      | (*)                            | -                           | -  | -                                       | -                             | -   | -   | -                      | -                              | -         | -  | -                                       | -                             | -                                | -   |

Footnotes at end of table.



Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY,  
BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts      | Partnerships with and without net profit |                                |                             |  |                                    |                               |  | Partnerships with net profit                 |                        |                                |           |  |                                    |                               |                                  |  |
|---|--|--------------------------------|-----------------------------|--|------------------------------------|-------------------------------|--|--|------------------------|--------------------------------|-----------|--|------------------------------------|-------------------------------|----------------------------------|--|
|   | Receipts                                 |                                |                             | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Inventory, end-of-year<br>(Thousand dollars) | Number of partnerships | Receipts                       |           | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Net profit<br>(Thousand dollars) | Inventory, end-of-year<br>(Thousand dollars) |
|   | Total<br>(Thousand dollars)              | Business<br>(Thousand dollars) | Total<br>(Thousand dollars) |  |                                    |                               |  |  |                        | Business<br>(Thousand dollars) |           |  |                                    |                               |                                  |  |
| (1)   | (2)                                      | (3)                            | (4)                         | (5)  | (6)                                | (7)                           | (8)  | (9)  | (10)                   | (11)                           | (12)      | (13)   | (14)                               | (15)                          | (16)                             |  |
| WHOLESALE AND RETAIL TRADE—Continued        |  |                                |                             |  |                                    |                               |  |  |                        |                                |           |  |                                    |                               |                                  |  |
| Retail Trade—Continued                      |  |                                |                             |  |                                    |                               |  |  |                        |                                |           |  |                                    |                               |                                  |  |
| Liquor stores                               |  |                                |                             |  |                                    |                               |  |  |                        |                                |           |  |                                    |                               |                                  |  |
| Total.....                                  | 5,237                                    | 783,963                        | 779,119                     | 609,856  | 7,616                              | 35,054                        | 58,737                                       | 80,972                                       | 4,382                  | 729,683                        | 725,316   | 569,891  | 6,112                              | 30,768                        | 60,649                           | 74,270                                       |
| \$1 under \$1,000.....                      | -  | -                              | -                           | -  | -                                  | -                             | -  | -  | -                      | -                              | -         | -  | -                                  | -                             | -                                | -  |
| \$1,000 under \$2,500.....                  | -  | -                              | -                           | -  | -                                  | -                             | -  | -  | -                      | -                              | -         | -  | -                                  | -                             | -                                | -  |
| \$2,500 under \$5,000.....                  | -  | -                              | -                           | -  | -                                  | -                             | -  | -  | -                      | -                              | -         | -  | -                                  | -                             | -                                | -  |
| \$5,000 under \$10,000.....                 | 563                                      | 8,577                          | 8,267                       | 5,566  | 223                                | 381                           | 817  | 1,299  | 359                    | 6,267                          | 6,041     | 3,866  | 100                                | 232                           | 1,083                            | 923  |
| \$10,000 under \$25,000.....                | 897                                      | 32,866                         | 32,632                      | 23,739   | 733                                | 1,649                         | 1,738  | 4,604  | 664                    | 25,164                         | 24,998    | 17,933   | 321                                | 783                           | 2,483                            | 3,778  |
| \$25,000 under \$50,000.....                | 1,069                                    | 75,302                         | 73,959                      | 55,811   | 1,201                              | 2,133                         | 6,345  | 8,999  | 867                    | 61,234                         | 59,949    | 45,100   | 838                                | 1,302                         | 6,733                            | 7,240  |
| \$50,000 under \$100,000.....               | 1,277                                    | 187,431                        | 186,723                     | 140,958  | 2,050                              | 3,701                         | 15,529                                       | 19,777                                       | 1,151                  | 169,315                        | 168,739   | 128,544  | 1,616                              | 6,956                         | 17,748                           | 16,947                                       |
| \$100,000 under \$200,000.....              | 1,228                                    | 354,836                        | 353,199                     | 280,283  | 2,727                              | 8,102                         | 27,351                                       | 33,645                                       | 1,196                  | 344,153                        | 344,153   | 272,777  | 2,638                              | 15,767                        | 27,484                           | 33,039                                       |
| \$200,000 under \$500,000.....              | 148                                      | 124,941                        | 124,330                     | 103,489  | 622                                | 5,988                         | 7,084  | 12,585                                       | 145                    | 122,005                        | 121,436   | 101,671  | 599                                | 5,728                         | 7,118                            | 12,343                                       |
| \$500,000 or more.....                      | (*)                                      | -                              | -                           | -  | -                                  | -                             | (*)  | -  | -                      | -                              | -         | -  | -                                  | -                             | -                                | -  |
| Receipts not reported.....                  | -  | -                              | -                           | -  | -                                  | -                             | -  | -  | -                      | -                              | -         | -  | -                                  | -                             | -                                | -  |
| Other retail trade                          |  |                                |                             |  |                                    |                               |  |  |                        |                                |           |  |                                    |                               |                                  |  |
| Total.....                                  | 29,147                                   | 2,990,945                      | 2,956,101                   | 1,987,389  | 40,265                             | 271,845                       | 287,383                                      | 445,117                                      | 21,694                 | 2,721,486                      | 2,691,397 | 1,795,044  | 33,444                             | 241,648                       | 308,822                          | 393,226                                      |
| \$1 under \$1,000.....                      | 1,456                                    | 844                            | 778                         | 762  | 168                                | 7                             | 1,896  | 910  | 458                    | 237                            | 223       | 83   | 11                                 | 1                             | 103                              | 112  |
| \$1,000 under \$2,500.....                  | 1,350                                    | 2,596                          | 2,318                       | 1,689  | 83                                 | 185                           | 1,853  | 1,684  | 560                    | 1,301                          | 1,028     | 413  | 18                                 | 36                            | 622                              | 326  |
| \$2,500 under \$5,000.....                  | 1,652                                    | 6,094                          | 5,872                       | 4,028  | 310                                | 135                           | 4,877  | 3,601  | 737                    | 2,679                          | 2,604     | 1,426  | 24                                 | 27                            | 1,558                            | 1,558  |
| \$5,000 under \$10,000.....                 | 2,406                                    | 17,603                         | 17,449                      | 10,381   | 840                                | 1,313                         | 14,088                                       | 7,904  | 1,241                  | 9,106                          | 4,686     | 2,883  | 288                                | 155                           | 2,081                            | 2,252  |
| \$10,000 under \$25,000.....                | 4,308                                    | 76,261                         | 72,823                      | 42,026   | 2,445                              | 3,313                         | 8,993  | 21,994                                       | 3,212                  | 57,861                         | 55,537    | 29,771   | 1,383                              | 2,248                         | 11,478                           | 14,654                                       |
| \$25,000 under \$50,000.....                | 3,948                                    | 148,961                        | 146,746                     | 87,579   | 2,852                              | 10,139                        | 17,452                                       | 29,118                                       | 4,030                  | 121,324                        | 119,748   | 68,577   | 1,977                              | 6,969                         | 20,599                           | 23,160                                       |
| \$50,000 under \$100,000.....               | 4,694                                    | 352,854                        | 350,766                     | 221,495  | 4,989                              | 29,608                        | 41,447                                       | 60,492                                       | 4,334                  | 303,241                        | 301,756   | 188,082  | 4,125                              | 21,675                        | 64,612                           | 87,879                                       |
| \$100,000 under \$200,000.....              | 4,879                                    | 704,205                        | 694,806                     | 445,663  | 9,866                              | 62,915                        | 84,008                                       | 113,192                                      | 4,427                  | 646,361                        | 637,263   | 406,040  | 8,250                              | 56,423                        | 85,959                           | 106,766                                      |
| \$200,000 under \$500,000.....              | 3,491                                    | 1,029,674                      | 1,019,499                   | 684,413  | 12,291                             | 104,349                       | 103,167                                      | 130,888                                      | 3,265                  | 960,992                        | 952,129   | 635,105  | 11,548                             | 96,878                        | 104,618                          | 123,571                                      |
| \$500,000 or more.....                      | 648                                      | 651,762                        | 645,044                     | 489,353  | 6,326                              | 60,030                        | 36,274                                       | 75,328                                       | 605                    | 618,170                        | 612,003   | 460,861  | 5,716                              | 57,236                        | 38,312                           | 70,948                                       |
| Receipts not reported.....                  | 315                                      | 91                             | -                           | -  | 95                                 | -                             | 1924   | 6  | (*)                    | (*)                            | -         | -  | (*)                                | -                             | (*)                              | -  |
| Wholesale and Retail Trade<br>not Allocable |  |                                |                             |  |                                    |                               |  |  |                        |                                |           |  |                                    |                               |                                  |  |
| Total.....                                  | 2,399                                    | 519,232                        | 516,140                     | 383,831  | 5,802                              | 42,960                        | 35,343                                       | 57,086                                       | 1,975                  | 492,725                        | 489,729   | 363,295  | 5,462                              | 40,617                        | 37,070                           | 51,593                                       |
| \$1 under \$1,000.....                      | -  | -                              | -                           | -  | -                                  | -                             | -  | -  | -                      | -                              | -         | -  | -                                  | -                             | -                                | -  |
| \$1,000 under \$2,500.....                  | 255                                      | 653                            | 624                         | 555  | 30                                 | 7                             | 1,399  | 273  | (*)                    | (*)                            | (*)       | (*)  | -                                  | -                             | (*)                              | -  |
| \$2,500 under \$5,000.....                  | -  | -                              | -                           | -  | -                                  | -                             | -  | -  | -                      | -                              | -         | -  | -                                  | -                             | -                                | -  |
| \$5,000 under \$10,000.....                 | -  | -                              | -                           | -  | -                                  | -                             | -  | -  | -                      | -                              | -         | -  | -                                  | -                             | -                                | -  |
| \$10,000 under \$25,000.....                | 408                                      | 10,176                         | 10,022                      | 6,764  | 131                                | 869                           | 604  | 4,293  | 254                    | 7,578                          | 7,443     | 4,953  | 94                                 | 494                           | 1,154                            | 3,298  |
| \$25,000 under \$50,000.....                | -  | -                              | -                           | -  | -                                  | -                             | -  | -  | -                      | -                              | -         | -  | -                                  | -                             | -                                | -  |
| \$50,000 under \$100,000.....               | 382                                      | 27,851                         | 27,798                      | 17,992   | 366                                | 2,480                         | 3,334  | 2,486  | 382                    | 27,851                         | 27,798    | 17,992   | 366                                | 2,480                         | 3,334                            | 2,486  |
| \$100,000 under \$200,000.....              | 585                                      | 89,688                         | 89,596                      | 63,686   | 1,021                              | 6,478                         | 8,425  | 9,653  | 534                    | 79,688                         | 79,596    | 55,995   | 942                                | 6,002                         | 8,566                            | 8,128  |
| \$200,000 under \$500,000.....              | 573                                      | 187,044                        | 186,215                     | 138,096  | 2,191                              | 16,664                        | 12,016                                       | 20,670                                       | 538                    | 177,369                        | 176,588   | 130,676  | 2,015                              | 15,391                        | 12,577                           | 18,515                                       |
| \$500,000 or more.....                      | 196                                      | 203,820                        | 201,885                     | 156,738  | 2,063                              | 16,462                        | 11,563                                       | 19,711                                       | 192                    | 200,047                        | 198,114   | 153,502  | 2,045                              | 16,250                        | 11,424                           | 19,166                                       |
| Receipts not reported.....                  | -  | -                              | -                           | -  | -                                  | -                             | -  | -  | -                      | -                              | -         | -  | -                                  | -                             | -                                | -  |
| FINANCE, INSURANCE, AND REAL ESTATE         |  |                                |                             |  |                                    |                               |  |  |                        |                                |           |  |                                    |                               |                                  |  |
| Total.....                                  | 298,531                                  | 10,690,078                     | 9,397,480                   | 501,621  | 1,488,744                          | 1,315,686                     | 1,067,844                                    | 79,243                                       | 177,457                | 8,055,989                      | 6,953,126 | 425,708  | 659,777                            | 1,135,944                     | 2,263,385                        | 67,918                                       |
| \$1 under \$1,000.....                      | 38,683                                   | 15,429                         | 8,472                       | 65   | 9,883                              | 1,086                         | 1,699,960                                    | 1,050  | 16,838                 | 6,897                          | 2,857     | 22   | 578                                | 3                             | 4,125                            | 382  |
| \$1,000 under \$2,500.....                  | 38,163                                   | 65,184                         | 46,289                      | 317  | 19,298                             | 1,095                         | 1,479,992                                    | 20,998                                       | 20,998                 | 35,964                         | 22,320    | 163  | 4,725                              | 150                           | 17,331                           | 1,697  |
| \$2,500 under \$5,000.....                  | 39,715                                   | 144,872                        | 110,793                     | 1,319  | 35,514                             | 1,187                         | 1,336,515                                    | 2,756  | 27,151                 | 99,578                         | 71,789    | 905  | 15,443                             | 362                           | 44,784                           | 3,636  |
| \$5,000 under \$10,000.....                 | 45,106                                   | 323,408                        | 262,880                     | 2,804  | 69,829                             | 2,887                         | 3,315,315                                    | 3,754  | 32,610                 | 235,462                        | 186,210   | 1,419  | 35,989                             | 1,339                         | 98,642                           | 6,232  |
| \$10,000 under \$25,000.....                | 48,372                                   | 781,974                        | 677,691                     | 11,482   | 150,661                            | 16,317                        | 1,303,367                                    | 7,393  | 36,811                 | 596,779                        | 507,132   | 9,443  | 85,498                             | 10,046                        | 248,046                          | 6,232  |
| \$25,000 under \$50,000.....                | 27,008                                   | 959,178                        | 855,886                     | 20,528   | 184,978                            | 37,324                        | 1,399,015                                    | 6,026  | 19,624                 | 695,612                        | 607,959   | 16,843   | 92,374                             | 24,201                        | 260,591                          | 5,442  |
| \$50,000 under \$100,000.....               | 17,414                                   | 1,226,263                      | 1,121,599                   | 44,684   | 228,706                            | 72,418                        | 1,761,339                                    | 12,872                                       | 12,872                 | 861,133                        | 774,465   | 33,382   | 108,070                            | 45,805                        | 289,975                          | 17,468                                       |
| \$100,000 under \$200,000.....              | 10,189                                   | 1,415,187                      | 1,289,038                   | 73,023   | 289,492                            | 72,346                        | 1,848,361                                    | 6,848  | 6,848                  | 949,972                        | 844,991   | 62,881   | 127,537                            | 50,772                        | 253,662                          | 6,530  |
| \$200,000 under \$500,000.....              | 5,237                                    | 1,594,832                      | 1,459,709                   | 109,322  | 296,688                            | 120,234                       | 1,809,294                                    | 5,438  | 5,438                  | 949,972                        | 844,991   | 62,881   | 127,537                            | 50,772                        | 253,662                          | 6,530  |
| \$500,000 or more.....                      | 1,604                                    | 4,163,806                      | 3,564,823                   | 244,677  | 1,981,606                          | 999,815                       | 670,926                                      | 28,527                                       | 1,403                  | 3,628,331                      | 3,086,908 | 210,351  | 79,164                             | 931,340                       | 800,166                          | 24,005                                       |
| Receipts not reported.....                  | 27,040                                   | -                              | -                           | -  | 4,919                              | 1,298                         | 1,186,440                                    | 1,533  | -                      | -                              | -         | -  | -                                  | -                             | -                                | -  |

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts                                  | Partnerships with and without net profit |                              |                                 |                                     |                                |   | Partnerships with net profit |                              |                                 |                                     |                                |                                   |
|---|--|------------------------------|---------------------------------|-------------------------------------|--------------------------------|---|------------------------------|------------------------------|---------------------------------|-------------------------------------|--------------------------------|-----------------------------------|
|   | Receipts                                 |                              |                                 | Cost of sales and operations        |                                |   | Receipts                     |                              |                                 | Cost of sales and operations        |                                |                                   |
|   | Number of partnerships                   | Total (Thousands of dollars) | Business (Thousands of dollars) | Depreciation (Thousands of dollars) | Payroll (Thousands of dollars) | Net profit (less losses) (Thousands of dollars) | Number of partnerships       | Total (Thousands of dollars) | Business (Thousands of dollars) | Depreciation (Thousands of dollars) | Payroll (Thousands of dollars) | Net profit (Thousands of dollars) |
|   | (1)                                      | (2)                          | (3)                             | (4)                                 | (5)                            | (7)   | (9)                          | (10)                         | (11)                            | (12)                                | (14)                           | (15)                              |
| <b>FINANCE, INSURANCE, AND REAL ESTATE—Continued</b>                    |  |                              |                                 |                                     |                                |   |                              |                              |                                 |                                     |                                |                                   |
| <b>Finance</b>  |  |                              |                                 |                                     |                                |   |                              |                              |                                 |                                     |                                |                                   |
| Total.....  | 65,765                                   | 3,439,154                    | 2,630,169                       | 119,701                             | 33,896                         | 662,300   | 33,817                       | 3,254,297                    | 2,518,359                       | 106,337                             | 883,041                        | 933,368                           |
| \$1 under \$1,000.....  | 20,586                                   | 5,628                        | 547                             | 14                                  | 1,848                          | 124,278   | 463                          | 3,648                        | 429                             | 1                                   | 1                              | 1,861                             |
| \$1,000 under \$2,500.....  | 8,024                                    | 13,331                       | 1,751                           | 102                                 | 599                            | 114,557   | 116                          | 10,248                       | 1,219                           | 39                                  | 73                             | 2,790                             |
| \$2,500 under \$5,000.....  | 5,774                                    | 20,326                       | 3,280                           | 331                                 | 595                            | 7,500   | 283                          | 17,617                       | 2,961                           | 31                                  | 97                             | 7,587                             |
| \$5,000 under \$10,000.....   | 4,731                                    | 33,138                       | 6,173                           | 374                                 | 1,135                          | 6,328   | —                            | 27,361                       | 5,444                           | 115                                 | 38                             | 13,429                            |
| \$10,000 under \$25,000.....  | 3,710                                    | 58,790                       | 14,807                          | 1,359                               | 2,408                          | 7,505   | —                            | 49,326                       | 11,534                          | 725                                 | 139                            | 19,646                            |
| \$25,000 under \$50,000.....  | 1,848                                    | 61,306                       | 18,212                          | 1,175                               | 4,081                          | 15,234  | 84                           | 51,321                       | 15,512                          | 1,175                               | 139                            | 37,264                            |
| \$50,000 under \$100,000.....   | 1,122                                    | 79,931                       | 45,433                          | 5,422                               | 1,570                          | 31,823  | 511                          | 69,262                       | 39,836                          | 1,599                               | 2,518                          | 29,208                            |
| \$100,000 under \$200,000.....  | 621                                      | 85,500                       | 31,014                          | 2,292                               | 1,656                          | 31,823  | 511                          | 83,551                       | 39,836                          | 1,470                               | 2,518                          | 29,208                            |
| \$200,000 under \$500,000.....  | 523                                      | 164,872                      | 103,439                         | 12,001                              | 3,039                          | 75,811  | 608                          | 146,285                      | 95,444                          | 1,752                               | 1,470                          | 52,524                            |
| \$500,000 or more.....  | 609                                      | 2,916,332                    | 2,405,513                       | 96,631                              | 17,158                         | 612,103   | 814                          | 2,797,575                    | 2,319,263                       | 15,822                              | 861,450                        | 648,416                           |
| Receipts not reported.....  | 18,217                                   | —                            | —                               | —                                   | 2,012                          | 1109,015  | 90                           | —                            | —                               | —                                   | —                              | —                                 |
| <b>Banking and other credit agencies</b>                                |  |                              |                                 |                                     |                                |   |                              |                              |                                 |                                     |                                |                                   |
| Total.....  | 3,228                                    | 182,837                      | 110,081                         | 13,765                              | 2,114                          | 54,719  | 2,839                        | 173,283                      | 100,730                         | 10,117                              | 37,366                         | 55,504                            |
| \$1 under \$1,000.....  | 534                                      | 214                          | 48                              | —                                   | —                              | 1,142   | —                            | 186                          | 47                              | —                                   | —                              | 165                               |
| \$1,000 under \$2,500.....  | 531                                      | 829                          | 119                             | —                                   | —                              | 532   | —                            | 790                          | 119                             | —                                   | 30                             | 561                               |
| \$2,500 under \$5,000.....  | 586                                      | 2,175                        | 370                             | —                                   | 64                             | 1,357   | 561                          | 2,112                        | 355                             | 18                                  | —                              | 1,528                             |
| \$5,000 under \$10,000.....   | —  | —                            | —                               | —                                   | —                              | —   | —                            | —                            | —                               | —                                   | —                              | —                                 |
| \$10,000 under \$25,000.....  | 557                                      | 6,537                        | 2,442                           | 46                                  | 202                            | 4,620   | 531                          | 6,364                        | 2,269                           | 46                                  | 109                            | 4,673                             |
| \$25,000 under \$50,000.....  | 384                                      | 12,601                       | 5,297                           | 338                                 | —                              | 5,743   | —                            | 12,601                       | 5,297                           | —                                   | —                              | —                                 |
| \$50,000 under \$100,000.....   | 231                                      | 15,920                       | 9,337                           | 1,494                               | 234                            | 7,463   | 384                          | 15,920                       | 9,337                           | 1,494                               | 234                            | 7,463                             |
| \$100,000 under \$200,000.....  | 233                                      | 32,497                       | 14,530                          | 2,174                               | 178                            | 14,612  | 207                          | 29,200                       | 11,233                          | 2,174                               | 178                            | 7,463                             |
| \$200,000 under \$500,000.....  | 73                                       | 24,994                       | 21,644                          | 2,138                               | 209                            | 5,758   | 68                           | 23,123                       | 13,795                          | 2,112                               | 180                            | 14,612                            |
| \$500,000 or more.....  | 23                                       | 87,070                       | 56,294                          | 7,913                               | 887                            | 14,794  | 270                          | 82,987                       | 52,278                          | 881                                 | 27,843                         | 14,820                            |
| Receipts not reported.....  | (*)                                      | —                            | —                               | —                                   | —                              | (*)   | —                            | —                            | —                               | —                                   | —                              | —                                 |
| <b>Security and commodity brokers, dealers, exchanges, and services</b> |  |                              |                                 |                                     |                                |   |                              |                              |                                 |                                     |                                |                                   |
| Total.....  | 6,761                                    | 2,782,027                    | 2,311,042                       | 77,759                              | 16,701                         | 535,567   | 4,448                        | 2,673,732                    | 2,233,546                       | 76,953                              | 830,719                        | 589,173                           |
| \$1 under \$1,000.....  | 1,333                                    | 384                          | 109                             | —                                   | 34                             | 1,486   | —                            | 280                          | 85                              | —                                   | —                              | 224                               |
| \$1,000 under \$2,500.....  | 904                                      | 1,386                        | 557                             | —                                   | 55                             | 12,705  | —                            | 997                          | 464                             | —                                   | 4                              | 769                               |
| \$2,500 under \$5,000.....  | 725                                      | 2,509                        | 1,243                           | —                                   | 63                             | 15  | —                            | 1,992                        | 1,094                           | —                                   | 47                             | 1,504                             |
| \$5,000 under \$10,000.....   | 556                                      | 4,054                        | 2,051                           | —                                   | 95                             | 1,086   | —                            | 3,321                        | 1,916                           | —                                   | 86                             | 2,543                             |
| \$10,000 under \$25,000.....  | 595                                      | 9,556                        | 7,196                           | —                                   | 331                            | 6,489   | 517                          | 7,874                        | 5,629                           | 90                                  | —                              | 6,855                             |
| \$25,000 under \$50,000.....  | 441                                      | 15,361                       | 7,901                           | 392                                 | 463                            | 3,644   | 309                          | 10,739                       | 5,279                           | 392                                 | 894                            | 6,233                             |
| \$50,000 under \$100,000.....   | 419                                      | 30,309                       | 23,025                          | 102                                 | 1,105                          | 16,785  | —                            | 24,388                       | 24,388                          | —                                   | 674                            | 24,768                            |
| \$100,000 under \$200,000.....  | 73                                       | 10,643                       | 2,808                           | 123                                 | 258                            | 7,388   | —                            | 9,166                        | 46,034                          | 366                                 | 9,226                          | 28,177                            |
| \$200,000 under \$500,000.....  | 193                                      | 63,995                       | 49,710                          | 1,501                               | 499                            | 26,535  | 175                          | 58,166                       | 46,034                          | 987                                 | 819,961                        | 518,100                           |
| \$500,000 or more.....  | 469                                      | 2,643,830                    | 2,216,442                       | 75,866                              | 14,876                         | 490,291   | 441                          | 2,551,077                    | 2,148,657                       | 14,468                              | —                              | —                                 |
| Receipts not reported.....  | 1,053                                    | —                            | —                               | —                                   | 39                             | 1,134,555                                       | —                            | —                            | —                               | —                                   | —                              | —                                 |
| <b>Holding and investment companies</b>                                 |  |                              |                                 |                                     |                                |   |                              |                              |                                 |                                     |                                |                                   |
| Total.....  | 55,776                                   | 474,290                      | 209,046                         | 28,177                              | 5,081                          | 72,104  | 26,480                       | 407,282                      | 184,083                         | 19,267                              | 14,956                         | 288,691                           |
| \$1 under \$1,000.....  | 18,719                                   | 5,030                        | 390                             | 14                                  | 1,844                          | 123,650   | 10,221                       | 3,182                        | 297                             | 1                                   | 1                              | 2,401                             |
| \$1,000 under \$2,500.....  | 6,589                                    | 11,116                       | 1,075                           | 102                                 | 521                            | 112,384   | 3,037                        | 13,461                       | 636                             | 39                                  | 39                             | 6,257                             |
| \$2,500 under \$5,000.....  | 4,463                                    | 15,642                       | 1,667                           | 331                                 | 468                            | 6,148   | 3,658                        | 13,513                       | 1,512                           | 331                                 | 236                            | 10,397                            |
| \$5,000 under \$10,000.....   | 3,846                                    | 26,768                       | 2,153                           | 328                                 | 987                            | 12,660  | 2,121                        | 27,697                       | 2,732                           | 607                                 | 38                             | 15,468                            |
| \$10,000 under \$25,000.....  | 2,887                                    | 45,013                       | 6,138                           | 1,359                               | 1,928                          | 12,022  | 3,401                        | 37,431                       | 4,432                           | 872                                 | 30                             | 27,371                            |
| \$25,000 under \$50,000.....  | 1,023                                    | 33,344                       | 5,014                           | 783                                 | 1,075                          | 5,847   | 864                          | 27,981                       | 4,936                           | 783                                 | 402                            | 17,232                            |
| \$50,000 under \$100,000.....   | 472                                      | 33,702                       | 13,071                          | 3,928                               | 1,234                          | 9,575   | 344                          | 24,478                       | 7,919                           | 2,415                               | 60                             | 15,052                            |
| \$100,000 under \$200,000.....  | 315                                      | 42,360                       | 13,676                          | 1,118                               | 1,355                          | 29,936  | 313                          | 42,032                       | 13,676                          | 1,118                               | 71                             | 30,609                            |
| \$200,000 under \$500,000.....  | 257                                      | 75,883                       | 32,085                          | 8,362                               | 2,331                          | 43,518  | 221                          | 64,996                       | 29,615                          | 6,179                               | 572                            | 48,408                            |
| \$500,000 or more.....  | 117                                      | 185,432                      | 132,777                         | 12,852                              | 1,395                          | 107,018   | 100                          | 163,511                      | 118,328                         | 473                                 | 13,646                         | 115,496                           |
| Receipts not reported.....  | 17,088                                   | —                            | —                               | —                                   | 1,973                          | 195,542   | 90                           | —                            | —                               | —                                   | —                              | —                                 |

Footnotes at end of table.



Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts                 | Partnerships with and without net profit |           |           |                              |              |         | Partnerships with net profit |                        |                        |           |           |         |                              |              |           |            |                       |
|--|--|-----------|-----------|------------------------------|--------------|---------|------------------------------|------------------------|------------------------|-----------|-----------|---------|------------------------------|--------------|-----------|------------|-----------------------|
|  | Receipts                                 |           |           | Cost of sales and operations | Depreciation | Payroll | Net profit (less loss)       | Inventory, end-of-year | Number of partnerships | Receipts  |           |         | Cost of sales and operations | Depreciation | Payroll   | Net profit | Inventory end-of-year |
|  | (1)                                      | (2)       | (3)       | (4)                          | (5)          | (6)     | (7)                          | (8)                    | (9)                    | (10)      | (11)      | (12)    | (13)                         | (14)         | (15)      | (16)       |                       |
| FINANCE, INSURANCE, AND REAL ESTATE—Continued          |  |           |           |                              |              |         |                              |                        |                        |           |           |         |                              |              |           |            |                       |
| Insurance Agents, Brokers, and Service                 |  |           |           |                              |              |         |                              |                        |                        |           |           |         |                              |              |           |            |                       |
| Total.....   | 11,301                                   | 771,069   | 757,597   | 136,506                      | 9,027        | 100,572 | 228,255                      | 586                    | 9,902                  | 725,955   | 713,270   | 122,502 | 8,321                        | 93,083       | 230,913   | 403        |                       |
| \$1 under \$1,000.....                                 | 507                                      | 244       | 229       | 1                            | 4            | -       | 1,159                        | -                      | 330                    | 185       | 170       | -       | -                            | -            | 131       | -          |                       |
| \$1,000 under \$2,500.....                             | 432                                      | 658       | 625       | -                            | 10           | 191     | 95                           | -                      | 406                    | 621       | 589       | -       | 4                            | 22           | 361       | -          |                       |
| \$2,500 under \$5,000.....                             | 534                                      | 1,943     | 1,940     | 111                          | 41           | 248     | 452                          | -                      | 406                    | 1,491     | 1,488     | 111     | 14                           | 121          | 866       | -          |                       |
| \$5,000 under \$10,000.....                            | 1,055                                    | 8,195     | 8,009     | 247                          | 217          | 670     | 2,376                        | 20                     | 852                    | 6,589     | 6,439     | 2,132   | 157                          | 369          | 2,969     | 11         |                       |
| \$10,000 under \$25,000.....                           | 2,398                                    | 42,099    | 41,593    | 2,652                        | 728          | 4,536   | 20,544                       | -                      | 2,216                  | 39,091    | 38,596    | 2,132   | 705                          | 4,038        | 20,753    | -          |                       |
| \$25,000 under \$50,000.....                           | 2,489                                    | 90,516    | 89,234    | 5,931                        | 1,822        | 10,748  | 40,312                       | -                      | 2,261                  | 81,994    | 80,788    | 4,339   | 1,671                        | 9,188        | 40,624    | -          |                       |
| \$50,000 under \$100,000.....                          | 2,165                                    | 144,604   | 141,639   | 9,334                        | 2,643        | 22,089  | 54,773                       | -                      | 1,961                  | 132,284   | 129,382   | 4,642   | 2,370                        | 20,600       | 54,987    | -          |                       |
| \$100,000 under \$200,000.....                         | 1,063                                    | 142,623   | 142,623   | 36,882                       | 1,961        | 17,592  | 47,543                       | 411                    | 960                    | 133,165   | 130,845   | 30,948  | 1,889                        | 16,716       | 47,633    | 242        |                       |
| \$200,000 under \$500,000.....                         | 411                                      | 119,031   | 117,569   | 40,614                       | 846          | 17,253  | 25,977                       | 137                    | 350                    | 113,154   | 112,164   | 40,614  | 764                          | 14,879       | 26,022    | 132        |                       |
| \$500,000 or more.....                                 | 121                                      | 218,708   | 214,136   | 40,734                       | 752          | 27,200  | 36,550                       | 18                     | 120                    | 217,381   | 212,809   | 39,528  | 747                          | 27,150       | 36,567    | 18         |                       |
| Receipts not reported.....                             | (*)                                      | -         | -         | -                            | 3            | 45      | (*)                          | -                      | -                      | -         | -         | -       | -                            | -            | -         | -          |                       |
| Real Estate  |  |           |           |                              |              |         |                              |                        |                        |           |           |         |                              |              |           |            |                       |
| Total.....   | 221,465                                  | 6,479,855 | 6,009,714 | 245,414                      | 1,445,821    | 286,396 | 177,199                      | 75,688                 | 133,738                | 4,075,737 | 3,721,497 | 196,869 | 627,048                      | 159,820      | 1,099,104 | 65,654     |                       |
| \$1 under \$1,000.....                                 | 17,590                                   | 9,557     | 7,696     | 50                           | 8,031        | 138     | 145,523                      | 587                    | 5,059                  | 3,064     | 2,258     | 21      | 572                          | 2            | 1,304     | -          |                       |
| \$1,000 under \$2,500.....                             | 29,707                                   | 51,195    | 44,213    | 215                          | 18,689       | 612     | 133,530                      | 493                    | 14,381                 | 25,095    | 20,512    | 124     | 4,593                        | 55           | 9,383     | 349        |                       |
| \$2,500 under \$5,000.....                             | 33,407                                   | 122,603   | 105,273   | 877                          | 34,878       | 678     | 111,317                      | 2,473                  | 21,755                 | 80,470    | 67,340    | 463     | 15,068                       | 144          | 30,489    | 1,474      |                       |
| \$5,000 under \$10,000.....                            | 39,319                                   | 286,075   | 248,698   | 1,383                        | 68,477       | 1,923   | 26,611                       | 7,324                  | 27,880                 | 201,512   | 174,327   | 1,116   | 35,107                       | 932          | 76,027    | 3,625      |                       |
| \$10,000 under \$25,000.....                           | 42,264                                   | 681,085   | 621,291   | 7,471                        | 147,255      | 11,116  | 102,318                      | 7,393                  | 31,449                 | 508,362   | 457,002   | 6,439   | 83,893                       | 5,869        | 190,029   | 6,232      |                       |
| \$25,000 under \$50,000.....                           | 22,671                                   | 807,356   | 748,440   | 13,422                       | 181,280      | 22,495  | 83,469                       | 5,942                  | 15,806                 | 562,297   | 511,659   | 11,334  | 89,104                       | 12,495       | 190,759   | 5,358      |                       |
| \$50,000 under \$100,000.....                          | 14,127                                   | 1,001,673 | 934,527   | 29,928                       | 224,493      | 36,173  | 87,743                       | 16,957                 | 9,343                  | 639,587   | 606,247   | 24,831  | 104,230                      | 22,464       | 195,406   | 16,957     |                       |
| \$100,000 under \$200,000.....                         | 8,505                                    | 1,184,616 | 1,115,401 | 33,649                       | 285,875      | 52,640  | 14,926                       | 5,680                  | 5,266                  | 731,442   | 685,929   | 38,641  | 127,003                      | 31,785       | 157,107   | 5,680      |                       |
| \$200,000 under \$500,000.....                         | 4,303                                    | 1,310,929 | 1,238,701 | 50,907                       | 292,773      | 87,721  | 7,446                        | 3,291                  | 2,296                  | 690,533   | 641,387   | 38,402  | 107,883                      | 43,334       | 137,417   | 2,394      |                       |
| \$500,000 or more.....                                 | 874                                      | 1,028,766 | 945,174   | 107,512                      | 180,896      | 71,763  | 22,273                       | 27,695                 | 520                    | 613,375   | 554,836   | 82,498  | 62,595                       | 42,740       | 115,183   | 23,645     |                       |
| Receipts not reported.....                             | 8,698                                    | -         | -         | -                            | 2,904        | 1,137   | 177,217                      | 1,443                  | -                      | -         | -         | -       | -                            | -            | -         | -          |                       |
| Operators, except developers, and lessors of buildings |  |           |           |                              |              |         |                              |                        |                        |           |           |         |                              |              |           |            |                       |
| Total.....   | 182,471                                  | 5,322,248 | 5,125,407 | 53,649                       | 1,389,133    | 210,035 | 136,529                      | 6,181                  | 107,501                | 3,079,411 | 2,951,680 | 35,509  | 588,362                      | 100,567      | 749,377   | 4,479      |                       |
| \$1 under \$1,000.....                                 | 13,460                                   | 7,662     | 7,092     | 8                            | 6,838        | 123     | 130,976                      | -                      | 3,706                  | 2,366     | 2,121     | 6       | 524                          | -            | 917       | -          |                       |
| \$1,000 under \$2,500.....                             | 25,385                                   | 43,897    | 41,770    | 91                           | 17,265       | 459     | 127,957                      | 26                     | 11,377                 | 19,989    | 18,739    | 46      | 4,205                        | 20           | 6,681     | 26         |                       |
| \$2,500 under \$5,000.....                             | 27,763                                   | 102,133   | 98,302    | 251                          | 30,994       | 226     | 19,718                       | 453                    | 17,441                 | 64,864    | 62,069    | 116     | 13,917                       | 44           | 22,003    | 453        |                       |
| \$5,000 under \$10,000.....                            | 33,485                                   | 240,443   | 231,308   | 355                          | 64,168       | 1,167   | 14,677                       | 117                    | 22,912                 | 166,011   | 159,749   | 239     | 32,636                       | 647          | 56,010    | 8          |                       |
| \$10,000 under \$25,000.....                           | 36,063                                   | 579,055   | 560,791   | 1,453                        | 141,992      | 7,374   | 64,667                       | 1,012                  | 25,946                 | 417,084   | 402,496   | 720     | 79,700                       | 4,075        | 141,236   | 976        |                       |
| \$25,000 under \$50,000.....                           | 19,205                                   | 677,568   | 654,725   | 3,130                        | 174,606      | 15,566  | 39,093                       | 115                    | 12,863                 | 452,436   | 432,942   | 2,037   | 83,913                       | 8,533        | 139,542   | 84         |                       |
| \$50,000 under \$100,000.....                          | 11,584                                   | 837,351   | 795,725   | 5,039                        | 215,006      | 25,505  | 24,666                       | 1,292                  | 7,064                  | 494,607   | 471,436   | 4,266   | 96,036                       | 12,806       | 130,268   | 1,292      |                       |
| \$100,000 under \$200,000.....                         | 7,090                                    | 932,946   | 900,510   | 16,431                       | 277,090      | 36,849  | 123,174                      | 408                    | 3,976                  | 547,669   | 530,422   | 4,223   | 116,227                      | 16,749       | 98,668    | 408        |                       |
| \$200,000 under \$500,000.....                         | 3,765                                    | 1,138,600 | 1,097,402 | 19,377                       | 285,543      | 72,896  | 125,359                      | 602                    | 1,890                  | 557,939   | 532,408   | 14,486  | 103,871                      | 33,022       | 97,030    | 585        |                       |
| \$500,000 or more.....                                 | 654                                      | 732,343   | 698,382   | 17,534                       | 173,179      | 49,760  | 123,445                      | 2,156                  | 326                    | 356,446   | 339,298   | 9,370   | 37,333                       | 24,671       | 57,022    | 647        |                       |
| Receipts not reported.....                             | 4,017                                    | -         | -         | -                            | 2,452        | 110     | 143,003                      | -                      | -                      | -         | -         | -       | -                            | -            | -         | -          |                       |
| Lessors of real property other than buildings          |  |           |           |                              |              |         |                              |                        |                        |           |           |         |                              |              |           |            |                       |
| Total.....   | 17,402                                   | 171,670   | 41,514    | 8,133                        | 21,777       | 2,737   | 33,582                       | 5,595                  | 12,670                 | 148,078   | 37,204    | 7,838   | 14,578                       | 2,151        | 65,760    | 5,595      |                       |
| \$1 under \$1,000.....                                 | 2,675                                    | 1,316     | 211       | 23                           | 721          | 12      | 19,829                       | -                      | 995                    | 551       | 32        | -       | 48                           | -            | 300       | -          |                       |
| \$1,000 under \$2,500.....                             | 3,074                                    | 3,388     | 908       | 38                           | 2,963        | 85      | 1,193                        | -                      | 2,162                  | 3,661     | 627       | 10      | 345                          | 3            | 1,931     | -          |                       |
| \$2,500 under \$5,000.....                             | 3,663                                    | 13,247    | 2,048     | 91                           | 2,929        | 111     | 8,173                        | -                      | 2,929                  | 10,515    | 1,514     | 43      | 1,035                        | 6            | 5,473     | -          |                       |
| \$5,000 under \$10,000.....                            | 3,539                                    | 25,179    | 9,284     | 185                          | 3,148        | 52      | 8,173                        | -                      | 3,107                  | 22,235    | 4,315     | 185     | 1,901                        | 52           | 12,658    | -          |                       |
| \$10,000 under \$25,000.....                           | 2,545                                    | 40,019    | 9,294     | 511                          | 3,381        | 172     | 18,104                       | -                      | 2,387                  | 37,553    | 9,115     | 315     | 2,817                        | 152          | 20,843    | -          |                       |
| \$25,000 under \$50,000.....                           | 815                                      | 29,561    | 7,749     | 1,763                        | 3,419        | 688     | 11,516                       | -                      | 738                    | 26,811    | 7,099     | 1,763   | 2,648                        | 688          | 12,215    | -          |                       |
| \$50,000 under \$100,000.....                          | 253                                      | 17,696    | 1,565     | 97                           | 4,167        | 370     | 2,039                        | -                      | 340                    | 35,380    | 8,532     | 2,038   | 4,776                        | 1,190        | 11,064    | -          |                       |
| \$100,000 under \$200,000.....                         | 164                                      | 25,041    | 8,241     | 1,941                        | 1,714        | 1,175   | 7,053                        | -                      | 12                     | 11,372    | 5,970     | 3,484   | 1,008                        | 60           | 1,276     | -          |                       |
| \$200,000 under \$500,000.....                         | 15                                       | 14,473    | 6,744     | 3,484                        | 1,087        | 66      | 874                          | 5,595                  | -                      | -         | -         | -       | -                            | -            | -         | -          |                       |
| \$500,000 or more.....                                 | 659                                      | -         | -         | -                            | 269          | 6       | 1,965                        | -                      | -                      | -         | -         | -       | -                            | -            | -         | -          |                       |
| Receipts not reported.....                             | -  | -         | -         | -                            | -            | -       | -                            | -                      | -                      | -         | -         | -       | -                            | -            | -         | -          |                       |

Footnotes at end of table.

Table 3.3.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts                  | Partnerships with and without net profit |                          |                             |   |                                 |                            | Partnerships with net profit              |                             |   |                        |                          |                             |   |                                 |                            |                               |   |
|---|--|--------------------------|-----------------------------|---|---------------------------------|----------------------------|---|-----------------------------|---|------------------------|--------------------------|-----------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|   | Receipts                                 |                          |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) |                             | Inventory, end-of-year (Thousand dollars) | Receipts               |                          |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|   | Number of partnerships                   | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                            | Total (Thousand dollars)                  | Business (Thousand dollars) |   | Number of partnerships | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                            |                               |   |
| (1)   | (2)                                      | (3)                      | (4)                         | (5)   | (6)                             | (7)                        | (8)                                       | (9)                         | (10)                                      | (11)                   | (12)                     | (13)                        | (14)  | (15)                            | (16)                       |                               |   |
| FINANCE, INSURANCE, AND REAL ESTATE—Continued           |  |                          |                             |   |                                 |                            |   |                             |   |                        |                          |                             |   |                                 |                            |                               |   |
| Real Estate—Continued                                   |  |                          |                             |   |                                 |                            |   |                             |   |                        |                          |                             |   |                                 |                            |                               |   |
| Agents, brokers, and managers                           |  |                          |                             |   |                                 |                            |   |                             |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....  | 10,402                                   | 461,655                  | 414,730                     | 127,145   | 20,358                          | 37,746                     | 84,786                                    | 35,031                      | 6,821                                     | 404,556                | 367,060                  | 104,390                     | 13,371  | 29,952                          | 117,968                    | 30,508                        |   |
| \$1 under \$1,000.....                                  | 639                                      | 270                      | 228                         | 11  | 85                              | 1                          | 1,198                                     | 427                         | 484                                       | 640                    | 543                      | 63                          | 35  | —                               | 296                        | 323                           |   |
| \$1,000 under \$2,500.....                              | 593                                      | 870                      | 781                         | 64  | 487                             | 36                         | 1,196                                     | 467                         | 488                                       | 1,821                  | 1,368                    | 56                          | 82  | 77                              | 950                        | —                             |   |
| \$2,500 under \$5,000.....                              | 769                                      | 2,771                    | 2,111                       | 254   | 497                             | 374                        | 1,196                                     | 1,099                       | 1,036                                     | 7,250                  | 5,756                    | 423                         | 401   | 138                             | 3,602                      | 1,497                         |   |
| \$5,000 under \$10,000.....                             | 1,193                                    | 8,409                    | 6,682                       | 3,957   | 524                             | 2,091                      | 3,586                                     | 1,497                       | 1,678                                     | 29,829                 | 27,030                   | 3,854                       | 885   | 856                             | 13,649                     | 1,985                         |   |
| \$10,000 under \$25,000.....                            | 1,999                                    | 33,998                   | 30,416                      | 3,957   | 1,434                           | 2,091                      | 9,821                                     | 3,110                       | 1,678                                     | 29,829                 | 27,030                   | 3,854                       | 885   | 856                             | 13,649                     | 1,985                         |   |
| \$25,000 under \$50,000.....                            | 1,304                                    | 49,052                   | 42,575                      | 6,566   | 1,762                           | 3,881                      | 16,220                                    | 2,174                       | 1,121                                     | 42,536                 | 36,217                   | 5,727                       | 1,236   | 2,290                           | 17,332                     | 2,170                         |   |
| \$50,000 under \$100,000.....                           | 1,222                                    | 87,140                   | 80,232                      | 16,490  | 3,446                           | 6,708                      | 33,388                                    | 1,145                       | 1,145                                     | 81,680                 | 75,289                   | 13,167                      | 3,143   | 6,660                           | 27,713                     | 3,388                         |   |
| \$100,000 under \$200,000.....                          | 668                                      | 93,885                   | 82,232                      | 12,945  | 4,492                           | 8,920                      | 21,956                                    | 4,341                       | 617                                       | 88,428                 | 84,031                   | 12,945                      | 4,123   | 8,814                           | 26,974                     | 4,341                         |   |
| \$200,000 under \$500,000.....                          | 242                                      | 80,409                   | 64,510                      | 23,664  | 5,214                           | 8,013                      | 15,182                                    | 2,676                       | 191                                       | 64,802                 | 53,192                   | 18,343                      | 2,589   | 5,543                           | 16,778                     | 1,796                         |   |
| \$500,000 or more.....                                  | 71                                       | 104,781                  | 99,868                      | 62,599  | 2,321                           | 6,612                      | 8,552                                     | 15,344                      | 61  | 87,600                 | 83,654                   | 49,792                      | 877   | 5,574                           | 14,714                     | 15,004                        |   |
| Receipts not reported.....                              | 1,777                                    | —                        | —                           | —   | 114                             | 786                        | 113,941                                   | 548                         | —   | —                      | —                        | —                           | —   | —                               | —                          | —                             |   |
| Other real estate                                       |  |                          |                             |   |                                 |                            |   |                             |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....  | 11,190                                   | 524,282                  | 428,063                     | 56,487  | 14,553                          | 35,878                     | 95,360                                    | 28,881                      | 6,746                                     | 443,692                | 365,553                  | 49,132                      | 10,737  | 27,150                          | 165,999                    | 25,072                        |   |
| \$1 under \$1,000.....                                  | 816                                      | 309                      | 165                         | 8   | 387                             | 2                          | 13,520                                    | 160                         | 716                                       | 952                    | 708                      | 20                          | 8   | 34                              | 562                        | —                             |   |
| \$1,000 under \$2,500.....                              | 690                                      | 1,220                    | 826                         | 22  | 424                             | 32                         | 12,787                                    | 961                         | 897                                       | 1,270                  | 2,389                    | 248                         | 34  | 17                              | 2,063                      | 961                           |   |
| \$2,500 under \$5,000.....                              | 1,212                                    | 4,452                    | 3,110                       | 280   | 424                             | 330                        | 756                                       | 2,120                       | 825                                       | 3,046                  | 4,527                    | 249                         | 169   | 95                              | 2,120                      | 2,120                         |   |
| \$5,000 under \$10,000.....                             | 1,102                                    | 8,044                    | 5,879                       | 249   | 637                             | 330                        | 9,726                                     | 3,271                       | 1,438                                     | 23,896                 | 18,361                   | 1,550                       | 451   | 786                             | 14,301                     | 3,271                         |   |
| \$10,000 under \$25,000.....                            | 1,697                                    | 28,013                   | 20,790                      | 1,550   | 738                             | 1,479                      | 9,726                                     | 3,271                       | 1,438                                     | 23,896                 | 18,361                   | 1,550                       | 451   | 786                             | 14,301                     | 3,271                         |   |
| \$25,000 under \$50,000.....                            | 1,347                                    | 51,375                   | 43,391                      | 1,963   | 1,493                           | 2,360                      | 16,640                                    | 3,653                       | 1,084                                     | 40,534                 | 35,401                   | 1,807                       | 1,307   | 984                             | 21,670                     | 3,100                         |   |
| \$50,000 under \$100,000.....                           | 1,068                                    | 79,286                   | 67,315                      | 8,302   | 1,874                           | 3,590                      | 29,476                                    | 12,577                      | 952                                       | 77,984                 | 69,231                   | 12,532                      | 1,572   | 2,801                           | 23,679                     | 12,277                        |   |
| \$100,000 under \$200,000.....                          | 593                                      | 86,444                   | 71,498                      | 12,532  | 2,683                           | 6,181                      | 17,503                                    | 911                         | 528                                       | 77,984                 | 69,231                   | 12,532                      | 1,572   | 2,801                           | 23,679                     | 12,277                        |   |
| \$200,000 under \$500,000.....                          | 286                                      | 88,170                   | 74,909                      | 7,886   | 1,912                           | 6,327                      | 36,292                                    | 4,600                       | 121                                       | 157,957                | 125,934                  | 19,852                      | 3,377   | 12,435                          | 23,489                     | 2,399                         |   |
| \$500,000 or more.....                                  | 134                                      | 177,169                  | 140,180                     | 23,695  | 4,309                           | 15,325                     | 36,292                                    | 4,600                       | 121                                       | 157,957                | 125,934                  | 19,852                      | 3,377   | 12,435                          | 23,489                     | 2,399                         |   |
| Receipts not reported.....                              | 2,245                                    | —                        | —                           | —   | 69                              | 235                        | 118,308                                   | 895                         | —   | —                      | —                        | —                           | —   | —                               | —                          | —                             |   |
| SERVICES  |  |                          |                             |   |                                 |                            |   |                             |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....  | 176,276                                  | 16,465,740               | 16,226,295                  | 2,780,448                                       | 549,349                         | 3,863,386                  | 5,823,150                                 | 127,165                     | 142,108                                   | 15,277,251             | 15,075,326               | 2,321,902                   | 371,229   | 3,567,314                       | 6,039,231                  | 103,916                       |   |
| \$1 under \$1,000.....                                  | 6,182                                    | 4,521                    | 2,767                       | 2,605   | 1,346                           | 1,334                      | 16,606                                    | 645                         | 2,116                                     | 1,920                  | 1,028                    | 327                         | 55  | 113                             | 791                        | 71                            |   |
| \$1,000 under \$2,500.....                              | 8,174                                    | 16,177                   | 13,694                      | 4,649   | 4,350                           | 1,633                      | 4,996                                     | 506                         | 4,094                                     | 7,684                  | 6,920                    | 868                         | 763   | 179                             | 3,658                      | 172                           |   |
| \$2,500 under \$5,000.....                              | 10,763                                   | 42,509                   | 39,861                      | 10,988  | 6,654                           | 3,623                      | 2,002                                     | 1,594                       | 6,913                                     | 27,938                 | 25,529                   | 4,273                       | 2,252   | 1,385                           | 11,911                     | 961                           |   |
| \$5,000 under \$10,000.....                             | 16,232                                   | 123,695                  | 119,089                     | 32,170  | 12,982                          | 12,014                     | 18,177                                    | 3,321                       | 11,613                                    | 89,762                 | 86,023                   | 18,136                      | 5,332   | 5,977                           | 36,776                     | 1,981                         |   |
| \$10,000 under \$25,000.....                            | 32,016                                   | 542,123                  | 530,822                     | 142,139   | 38,354                          | 64,187                     | 150,873                                   | 10,044                      | 26,096                                    | 443,480                | 433,284                  | 104,962                     | 25,350  | 46,585                          | 171,226                    | 6,920                         |   |
| \$25,000 under \$50,000.....                            | 29,102                                   | 1,078,637                | 1,064,508                   | 297,543   | 54,184                          | 169,720                    | 316,824                                   | 16,904                      | 25,501                                    | 948,490                | 935,424                  | 204,799                     | 39,950  | 142,033                         | 335,275                    | 13,330                        |   |
| \$50,000 under \$100,000.....                           | 28,866                                   | 2,096,893                | 2,067,981                   | 463,397   | 81,370                          | 385,698                    | 740,452                                   | 22,352                      | 26,320                                    | 1,917,927              | 1,894,018                | 392,283                     | 61,612  | 342,555                         | 770,525                    | 20,255                        |   |
| \$100,000 under \$200,000.....                          | 23,898                                   | 3,403,261                | 3,269,647                   | 493,017   | 88,551                          | 651,788                    | 1,451,241                                 | 33,019                      | 22,699                                    | 3,238,120              | 3,207,451                | 430,616                     | 74,067  | 610,187                         | 1,467,771                  | 27,938                        |   |
| \$200,000 under \$500,000.....                          | 13,110                                   | 3,887,403                | 3,847,555                   | 515,121   | 82,901                          | 851,305                    | 1,650,851                                 | 18,288                      | 12,454                                    | 3,682,499              | 3,653,131                | 438,748                     | 64,645  | 789,964                         | 1,668,481                  | 15,961                        |   |
| \$500,000 or more.....                                  | 3,389                                    | 5,231,970                | 5,170,371                   | 820,815   | 173,391                         | 1,716,234                  | 1,506,763                                 | 19,492                      | 3,341                                     | 4,885,978              | 4,832,518                | 690,926                     | 96,687  | 1,624,341                       | 1,555,743                  | 16,327                        |   |
| Receipts not reported.....                              | 4,344                                    | 38,451                   | —                           | 4   | 5,266                           | 5,670                      | 12,431                                    | —                           | 961                                       | 33,453                 | —                        | —                           | 516   | 4,195                           | 17,074                     | —                             |   |
| Hotels, Rooming Houses, Camps, and Other Lodging Places |  |                          |                             |   |                                 |                            |   |                             |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....  | 12,006                                   | 870,309                  | 843,348                     | 301,037   | 102,677                         | 180,622                    | 63,444                                    | 6,508                       | 7,863                                     | 642,929                | 627,023                  | 201,105                     | 63,658  | 117,671                         | 109,816                    | 4,112                         |   |
| \$1 under \$1,000.....                                  | 380                                      | 177                      | 165                         | 44  | 118                             | 10                         | 1,205                                     | 5                           | 458                                       | 762                    | 645                      | 52                          | 139   | 6                               | 227                        | 5                             |   |
| \$1,000 under \$2,500.....                              | 740                                      | 1,449                    | 1,326                       | 235   | 605                             | 66                         | 1,480                                     | 58                          | 472                                       | 1,710                  | 1,659                    | 363                         | 198   | 49                              | 487                        | 27                            |   |
| \$2,500 under \$5,000.....                              | 1,040                                    | 3,970                    | 3,818                       | 995   | 943                             | 226                        | 1,732                                     | 326                         | 665                                       | 4,835                  | 4,816                    | 610                         | 792   | 174                             | 1,174                      | 729                           |   |
| \$5,000 under \$10,000.....                             | 1,348                                    | 10,079                   | 9,731                       | 2,382   | 2,412                           | 882                        | 2,492                                     | 326                         | 1,963                                     | 33,538                 | 32,217                   | 7,901                       | 4,932   | 2,318                           | 7,566                      | —                             |   |
| \$10,000 under \$25,000.....                            | 2,346                                    | 43,924                   | 42,398                      | 10,967  | 8,186                           | 3,576                      | 5,523                                     | 775                         | 1,963                                     | 56,444                 | 53,934                   | 14,449                      | 7,287   | 7,228                           | 12,877                     | 485                           |   |
| \$25,000 under \$50,000.....                            | 1,992                                    | 73,638                   | 71,000                      | 22,007  | 10,934                          | 10,744                     | 7,467                                     | 699                         | 1,447                                     | 99,901                 | 93,923                   | 34,449                      | 10,285  | 34,046                          | 21,901                     | 1,230                         |   |
| \$50,000 under \$100,000.....                           | 1,773                                    | 125,580                  | 124,359                     | 43,997  | 14,995                          | 20,669                     | 10,576                                    | 1,452                       | 1,416                                     | 118,537                | 115,999                  | 31,680                      | 12,575  | 19,280                          | 22,997                     | 1,272                         |   |
| \$100,000 under \$200,000.....                          | 1,056                                    | 164,581                  | 161,950                     | 47,553  | 20,156                          | 30,023                     | 14,453                                    | 171                         | 798                                       | 113,563                | 112,508                  | 21,264                      | 11,031  | 21,264                          | 17,495                     | 326                           |   |
| \$200,000 under \$500,000.....                          | 226                                      | 288,386                  | 281,462                     | 113,733   | 25,007                          | 78,555                     | 18,137                                    | 1,620                       | 163                                       | 211,879                | 206,012                  | 76,447                      | 10,419  | 53,053                          | 24,694                     | 1,238                         |   |
| \$500,000 or more.....                                  | 479                                      | 3,057                    | —                           | —   | 580                             | 263                        | 1,698                                     | —                           | (*)                                       | (*)                    | (*)                      | (*)                         | (*)   | (*)                             | (*)                        | (*)                           |   |
| Receipts not reported.....                              | —  | —                        | —                           | —   | —                               | —                          | —   | —                           | —   | —                      | —                        | —                           | —   | —                               | —                          | —                             |   |

Footnotes at end of table.



Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts                            | Partnerships with and without net profit |                                       |  |   |                                      |                                | Partnerships with net profit                  |   |                             |  |   |  | Inventory, end-of-year (Thousand dollars) |                                       |                                 |                                    |
|---|--|---------------------------------------|--|---|--------------------------------------|--------------------------------|---|---|-----------------------------|--|---|--|---|---------------------------------------|---------------------------------|------------------------------------|
|   | Number of partner-ships (1)              | Total receipts (Thousand dollars) (2) | Business receipts (Thousand dollars) (3) | Cost of sales and operations (Thousand dollars) (4) | Deprecia-tion (Thousand dollars) (5) | Payroll (Thousand dollars) (6) | Net profit (less loss) (Thousand dollars) (7) | Inventory, end-of-year (Thousand dollars) (8) | Number of partner-ships (9) | Total receipts (Thousand dollars) (10) | Business receipts (Thousand dollars) (11) | Cost of sales and operations (Thousand dollars) (12) |   | Deprecia-tion (Thousand dollars) (13) | Payroll (Thousand dollars) (14) | Net profit (Thousand dollars) (15) |
| SERVICES—Continued  |  |                                       |  |   |                                      |                                |   |   |                             |  |   |  |   |                                       |                                 |                                    |
| Hotels, Rooming Houses, Camps, and Other Lodging Places—Continued |  |                                       |  |   |                                      |                                |   |   |                             |  |   |  |   |                                       |                                 |                                    |
| Tourist courts and motels   |  |                                       |  |   |                                      |                                |   |   |                             |  |   |  |   |                                       |                                 |                                    |
| Total.....  | 6,154                                    | 461,994                               | 449,693                                  | 141,089   | 64,649                               | 85,572                         | 36,801  | 1,765   | 4,202                       | 354,102                                | 346,308                                   | 97,804   | 41,495                                    | 58,281                                | 66,496                          | 1,239                              |
| \$1 under \$1,000.....  | 331                                      | 678                                   | 572                                      | 129   | 160                                  | 57                             | 1101  | -   | 458                         | 2,572                                  | 2,453                                     | 276  | 554                                       | 53                                    | 553                             | -                                  |
| \$1,000 under \$2,500.....  | 381                                      | 1,490                                 | 1,435                                    | 356   | 314                                  | 80                             | 1466  | 14  | -                           | -                                      | -   | -  | -   | -                                     | -                               | -                                  |
| \$2,500 under \$5,000.....  | 508                                      | 3,733                                 | 3,695                                    | 872   | 1,051                                | 413                            | 1652  | 102   | 890                         | 14,750                                 | 14,684                                    | 3,014  | 2,310                                     | 1,061                                 | 3,266                           | 102                                |
| \$5,000 under \$10,000.....                                       | 1,193                                    | 19,824                                | 19,678                                   | 4,173   | 4,554                                | 1,664                          | 1886  | 465   | 1,067                       | 42,890                                 | 40,482                                    | 10,063   | 5,926                                     | 5,406                                 | 9,611                           | 323                                |
| \$10,000 under \$25,000.....                                      | 1,347                                    | 53,157                                | 50,690                                   | 14,028  | 8,807                                | 7,493                          | 4583  | 148   | 886                         | 63,157                                 | 62,744                                    | 14,966   | 8,171                                     | 8,889                                 | 13,904                          | 148                                |
| \$25,000 under \$50,000.....                                      | 1,167                                    | 82,415                                | 81,928                                   | 22,527  | 13,018                               | 14,820                         | 10865   | 89  | 544                         | 81,065                                 | 79,513                                    | 21,027   | 9,617                                     | 13,011                                | 16,518                          | 34                                 |
| \$50,000 under \$100,000.....                                     | 676                                      | 100,624                               | 97,836                                   | 28,774  | 14,168                               | 18,820                         | 10865   | 411   | 229                         | 73,388                                 | 72,697                                    | 21,583   | 7,730                                     | 12,496                                | 12,579                          | 226                                |
| \$100,000 under \$500,000.....                                    | 302                                      | 101,291                               | 98,020                                   | 32,643  | 13,155                               | 19,947                         | 8641  | 536   | 78                          | 76,185                                 | 73,735                                    | 26,875   | 7,187                                     | 17,365                                | 9,981                           | 406                                |
| \$500,000 or more.....  | 99                                       | 98,687                                | 95,839                                   | 37,931  | 9,899                                | 24,080                         | 8598  | -   | (*)                         | (*)                                    | -   | -  | -   | -                                     | (*)                             | -                                  |
| Receipts not reported.....  | (*)                                      | (*)                                   | -  | -   | (*)                                  | -                              | (*)   | -   | (*)                         | (*)                                    | -   | -  | (*)                                       | (*)                                   | (*)                             | -                                  |
| Other lodging places  |  |                                       |  |   |                                      |                                |   |   |                             |  |   |  |   |                                       |                                 |                                    |
| Total.....  | 5,852                                    | 408,315                               | 393,655                                  | 159,948   | 38,028                               | 95,050                         | 26,643  | 4,743   | 3,661                       | 288,827                                | 280,715                                   | 103,301  | 22,163                                    | 59,390                                | 43,320                          | 2,873                              |
| \$1 under \$1,000.....  | 330                                      | 169                                   | 137                                      | 44  | 115                                  | 10                             | 1209  | 5   | 358                         | 482                                    | 469                                       | 38   | 84  | 6                                     | 151                             | 5                                  |
| \$1,000 under \$2,500.....  | 459                                      | 779                                   | 762                                      | 106   | 448                                  | 9                              | 1375  | 44  | 381                         | 1,400                                  | 1,350                                     | 349  | 151                                       | 49                                    | 355                             | 27                                 |
| \$2,500 under \$5,000.....  | 659                                      | 2,480                                 | 2,383                                    | 639   | 629                                  | 146                            | 1266  | 326   | 385                         | 1,400                                  | 1,350                                     | 349  | 151                                       | 49                                    | 355                             | 27                                 |
| \$5,000 under \$10,000.....                                       | 840                                      | 6,346                                 | 6,036                                    | 1,510   | 1,361                                | 469                            | 1840  | 673   | 1,073                       | 18,788                                 | 17,533                                    | 4,887  | 2,622                                     | 1,257                                 | 4,300                           | 627                                |
| \$10,000 under \$25,000.....                                      | 1,353                                    | 24,100                                | 22,720                                   | 6,814   | 3,632                                | 1,912                          | 3,637   | 234   | 380                         | 13,554                                 | 13,432                                    | 3,386  | 1,321                                     | 1,822                                 | 3,266                           | 162                                |
| \$25,000 under \$50,000.....                                      | 555                                      | 20,481                                | 20,310                                   | 7,979   | 2,127                                | 3,251                          | 2,884   | 1,284   | 530                         | 36,744                                 | 36,509                                    | 17,372   | 2,114                                     | 2,527                                 | 7,267                           | 1,082                              |
| \$50,000 under \$100,000.....                                     | 606                                      | 52,665                                | 52,411                                   | 18,759  | 9,362                                | 11,183                         | 3,620   | 82  | 254                         | 37,272                                 | 36,486                                    | 10,653   | 2,956                                     | 6,239                                 | 6,479                           | 38                                 |
| \$100,000 under \$200,000.....                                    | 214                                      | 62,977                                | 59,139                                   | 26,481  | 5,612                                | 15,681                         | 3,422   | 1,011   | 140                         | 40,195                                 | 39,811                                    | 15,682   | 3,301                                     | 8,788                                 | 4,916                           | 100                                |
| \$200,000 under \$500,000.....                                    | 127                                      | 189,699                               | 185,623                                  | 75,802  | 15,108                               | 54,475                         | 9,539   | 1,084   | 85                          | 135,694                                | 132,277                                   | 49,572   | 9,232                                     | 35,688                                | 14,713                          | 832                                |
| \$500,000 or more.....  | 329                                      | 2,962                                 | -  | -   | 566                                  | 263                            | 75  | -   | (*)                         | (*)                                    | -   | -  | (*)                                       | (*)                                   | (*)                             | -                                  |
| Receipts not reported.....  | (*)                                      | (*)                                   | -  | -   | (*)                                  | -                              | (*)   | -   | (*)                         | (*)                                    | -   | -  | (*)                                       | (*)                                   | (*)                             | -                                  |
| Personal Services   |  |                                       |  |   |                                      |                                |   |   |                             |  |   |  |   |                                       |                                 |                                    |
| Total.....  | 30,522                                   | 1,226,012                             | 1,209,436                                | 513,762   | 62,433                               | 319,843                        | 237,980                                       | 22,662  | 25,239                      | 1,094,153                              | 1,081,028                                 | 451,517  | 50,318                                    | 280,811                               | 251,123                         | 19,351                             |
| \$1 under \$1,000.....  | 461                                      | 1,342                                 | 1,256                                    | 593   | 75                                   | 528                            | 1368  | 16  | 230                         | 420                                    | 420                                       | 135  | 73  | 41                                    | 159                             | 8                                  |
| \$1,000 under \$2,500.....  | 1,119                                    | 3,444                                 | 1,954                                    | 1,064   | 420                                  | 674                            | 1588  | 52  | 480                         | 928                                    | 889                                       | 153  | 33  | 27                                    | 396                             | 26                                 |
| \$2,500 under \$5,000.....  | 2,019                                    | 8,309                                 | 7,792                                    | 2,500   | 980                                  | 931                            | 1,281   | 406   | 1,281                       | 5,370                                  | 4,909                                     | 1,341  | 248                                       | 456                                   | 2,195                           | 339                                |
| \$5,000 under \$10,000.....                                       | 3,901                                    | 30,246                                | 29,362                                   | 7,513   | 1,973                                | 2,987                          | 8,547   | 414   | 3,085                       | 23,943                                 | 23,147                                    | 5,278  | 1,028                                     | 1,814                                 | 10,002                          | 306                                |
| \$10,000 under \$25,000.....                                      | 10,237                                   | 168,722                               | 165,993                                  | 46,551  | 10,011                               | 26,542                         | 54,000  | 1,768   | 8,973                       | 147,581                                | 145,089                                   | 38,351   | 7,596                                     | 21,358                                | 56,124                          | 1,418                              |
| \$25,000 under \$50,000.....                                      | 6,157                                    | 222,889                               | 221,083                                  | 89,687  | 11,382                               | 54,096                         | 43,373  | 2,642   | 5,372                       | 194,173                                | 192,451                                   | 76,071   | 9,167                                     | 46,352                                | 45,707                          | 2,378                              |
| \$50,000 under \$100,000.....                                     | 4,048                                    | 277,839                               | 275,322                                  | 117,416   | 14,749                               | 77,125                         | 55,061  | 4,517   | 3,644                       | 251,998                                | 249,490                                   | 106,802  | 12,193                                    | 69,364                                | 56,721                          | 4,084                              |
| \$100,000 under \$200,000.....                                    | 1,776                                    | 247,935                               | 244,775                                  | 110,163   | 11,320                               | 71,037                         | 41,770  | 6,028   | 1,573                       | 220,295                                | 217,510                                   | 94,505   | 9,514                                     | 61,270                                | 43,183                          | 5,192                              |
| \$200,000 under \$500,000.....                                    | 493                                      | 141,903                               | 140,600                                  | 72,408  | 5,717                                | 43,921                         | 24,053  | 2,860   | 1,478                       | 137,256                                | 136,133                                   | 70,117   | 5,197                                     | 42,298                                | 24,116                          | 2,811                              |
| \$500,000 or more.....  | 131                                      | 123,366                               | 122,299                                  | 65,867  | 5,923                                | 41,931                         | 11,770  | 3,959   | 123                         | 112,189                                | 111,275                                   | 58,826   | 5,336                                     | 37,531                                | 12,520                          | 2,789                              |
| Receipts not reported.....  | 180                                      | 17                                    | -  | -   | 83                                   | 21                             | 1600  | -   | -                           | -                                      | -   | -  | -   | -                                     | -                               | -                                  |
| Laundries and dry cleaning plants                                 |  |                                       |  |   |                                      |                                |   |   |                             |  |   |  |   |                                       |                                 |                                    |
| Total.....  | 11,693                                   | 561,034                               | 550,414                                  | 247,963   | 36,632                               | 176,751                        | 78,719  | 4,530   | 9,025                       | 483,616                                | 475,807                                   | 211,247  | 27,925                                    | 151,529                               | 86,522                          | 4,059                              |
| \$1 under \$1,000.....  | 741                                      | 3,294                                 | 1,115                                    | 1,229   | 359                                  | 1,049                          | 1,068   | 6   | 454                         | 1,481                                  | 1,151                                     | 227  | 87  | 131                                   | 468                             | 13                                 |
| \$1,000 under \$2,500.....  | 584                                      | 2,700                                 | 2,323                                    | 609   | 621                                  | 344                            | 1,253   | 19  | 890                         | 7,249                                  | 6,811                                     | 1,476  | 561                                       | 396                                   | 2,164                           | 7                                  |
| \$2,500 under \$5,000.....  | 1,250                                    | 9,964                                 | 9,446                                    | 2,264   | 1,178                                | 707                            | 1,749   | 29  | 3,074                       | 53,584                                 | 51,968                                    | 14,100   | 4,586                                     | 6,250                                 | 14,671                          | 210                                |
| \$5,000 under \$10,000.....                                       | 3,632                                    | 63,054                                | 61,313                                   | 17,811  | 6,190                                | 8,397                          | 13,540  | 298   | 3,074                       | 75,810                                 | 75,079                                    | 28,875   | 4,792                                     | 15,810                                | 16,692                          | 255                                |
| \$10,000 under \$25,000.....                                      | 2,495                                    | 89,580                                | 88,792                                   | 35,851  | 6,086                                | 19,490                         | 22,191  | 588   | 1,417                       | 104,353                                | 102,613                                   | 45,563   | 5,809                                     | 31,341                                | 23,395                          | 394                                |
| \$25,000 under \$50,000.....                                      | 1,736                                    | 120,811                               | 119,065                                  | 52,450  | 7,807                                | 37,061                         | 22,191  | 588   | 714                         | 104,874                                | 102,768                                   | 48,212   | 4,943                                     | 42,511                                | 15,043                          | 623                                |
| \$50,000 under \$100,000.....                                     | 842                                      | 123,235                               | 121,059                                  | 58,072  | 6,303                                | 49,521                         | 13,957  | 623   | 214                         | 61,853                                 | 61,591                                    | 34,616   | 2,757                                     | 26,427                                | 6,817                           | 724                                |
| \$100,000 under \$500,000.....                                    | 224                                      | 84,450                                | 84,093                                   | 35,415  | 3,234                                | 27,107                         | 6,784   | 724   | 79                          | 74,412                                 | 73,826                                    | 38,178   | 4,390                                     | 28,663                                | 7,272                           | 1,833                              |
| \$500,000 or more.....  | 86                                       | 83,944                                | 83,208                                   | 44,262  | 4,799                                | 33,063                         | 6,894   | 1,976   | -                           | -                                      | -   | -  | -   | -                                     | -                               | -                                  |
| Receipts not reported.....  | (*)                                      | (*)                                   | -  | -   | (*)                                  | -                              | (*)   | -   | (*)                         | (*)                                    | -   | -  | (*)                                       | (*)                                   | (*)                             | -                                  |

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts | Partnerships with and without net profit |                          |                             |   |                                 |                            |   |                             |   |                        | Partnerships with net profit |                             |   |                                 |                            |                               |   |
|--|--|--------------------------|-----------------------------|---|---------------------------------|----------------------------|---|-----------------------------|---|------------------------|------------------------------|-----------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|  | Number of partnerships                   | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) |                             | Inventory, end-of-year (Thousand dollars) | Number of partnerships | Receipts                     |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|  |  | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                            | Total (Thousand dollars)                  | Business (Thousand dollars) |   |                        | Total (Thousand dollars)     | Business (Thousand dollars) |   |                                 |                            |                               |   |
| (1)                                    | (2)                                      | (3)                      | (4)                         | (5)   | (6)                             | (7)                        | (8)                                       | (9)                         | (10)                                      | (11)                   | (12)                         | (13)                        | (14)  | (15)                            | (16)                       |                               |   |
| SERVICES—Continued                     |  |                          |                             |   |                                 |                            |   |                             |   |                        |                              |                             |   |                                 |                            |                               |   |
| Personal Services—Continued            |  |                          |                             |   |                                 |                            |   |                             |   |                        |                              |                             |   |                                 |                            |                               |   |
| Beauty shops                           |  |                          |                             |   |                                 |                            |   |                             |   |                        |                              |                             |   |                                 |                            |                               |   |
| Total.....                             | 8,449                                    | 214,632                  | 213,311                     | 93,179  | 6,026                           | 73,608                     | 45,587                                    | 1,992                       | 7,409                                     | 197,886                | 196,602                      | 85,355                      | 5,378   | 67,596                          | 47,123                     | 1,837                         |   |
| \$1 under \$1,000.....                 | 380                                      | 760                      | 472                         | 167   | 61                              | 83                         | 118                                       | 60                          | 253                                       | 611                    | 327                          | 113                         | 9   | 38                              | 258                        | 34                            |   |
| \$1,000 under \$2,500.....             | 915                                      | 3,687                    | 3,556                       | 1,235   | 211                             | 508                        | 1,046                                     | 49                          | 737                                       | 3,009                  | 2,882                        | 825                         | 145   | 276                             | 1,239                      | 19                            |   |
| \$2,500 under \$5,000.....             | 1,282                                    | 9,468                    | 9,376                       | 2,734   | 349                             | 1,236                      | 3,337                                     | 72                          | 1,128                                     | 8,384                  | 8,294                        | 2,215                       | 284   | 797                             | 3,616                      | 69                            |   |
| \$5,000 under \$10,000.....            | 3,017                                    | 48,000                   | 47,705                      | 16,218  | 1,565                           | 10,957                     | 13,981                                    | 396                         | 2,614                                     | 41,427                 | 41,154                       | 13,101                      | 1,280   | 8,512                           | 14,494                     | 367                           |   |
| \$10,000 under \$25,000.....           | 1,777                                    | 64,601                   | 64,386                      | 27,577  | 1,960                           | 21,106                     | 14,095                                    | 918                         | 1,675                                     | 61,029                 | 60,817                       | 25,733                      | 1,877   | 19,746                          | 14,275                     | 885                           |   |
| \$25,000 under \$50,000.....           | 1,074                                    | 83,758                   | 83,499                      | 42,341  | 1,789                           | 37,471                     | 12,530                                    | 381                         | 998                                       | 79,068                 | 78,811                       | 40,461                      | 1,692   | 35,980                          | 12,761                     | 347                           |   |
| \$50,000 under \$100,000.....          | 4  | 4,358                    | 4,317                       | 2,907   | 91                              | 2,247                      | 480                                       | 116                         | 4   | 4,358                  | 4,317                        | 2,907                       | 91  | 2,247                           | 480                        | 116                           |   |
| \$100,000 under \$200,000.....         | -  | -                        | -                           | -   | -                               | -                          | -   | -                           | -   | -                      | -                            | -                           | -   | -                               | -                          | -                             |   |
| \$200,000 under \$500,000.....         | -  | -                        | -                           | -   | -                               | -                          | -   | -                           | -   | -                      | -                            | -                           | -   | -                               | -                          | -                             |   |
| \$500,000 or more.....                 | -  | -                        | -                           | -   | -                               | -                          | -   | -                           | -   | -                      | -                            | -                           | -   | -                               | -                          | -                             |   |
| Receipts not reported.....             | -  | -                        | -                           | -   | -                               | -                          | -   | -                           | -   | -                      | -                            | -                           | -   | -                               | -                          | -                             |   |
| Total.....                             | 4,956                                    | 94,885                   | 94,066                      | 29,027  | 2,094                           | 25,982                     | 36,161                                    | 144                         | 4,399                                     | 86,234                 | 85,422                       | 26,608                      | 1,803   | 23,640                          | 36,768                     | 1,344                         |   |
| \$1 under \$1,000.....                 | -  | -                        | -                           | -   | -                               | -                          | -   | -                           | -   | -                      | -                            | -                           | -   | -                               | -                          | -                             |   |
| \$1,000 under \$2,500.....             | 362                                      | 1,141                    | 1,102                       | 207   | 46                              | 77                         | 414                                       | -                           | 260                                       | 810                    | 772                          | 107                         | 23  | 29                              | 457                        | -                             |   |
| \$2,500 under \$5,000.....             | 837                                      | 6,801                    | 6,601                       | 1,130   | 240                             | 672                        | 2,732                                     | 32                          | 661                                       | 5,218                  | 5,021                        | 747                         | 92  | 384                             | 3,018                      | 32                            |   |
| \$5,000 under \$10,000.....            | 2,753                                    | 42,881                   | 42,567                      | 7,652   | 1,010                           | 6,014                      | 22,712                                    | 57                          | 2,577                                     | 40,177                 | 39,866                       | 7,127                       | 961   | 5,604                           | 22,796                     | 57                            |   |
| \$10,000 under \$25,000.....           | 792                                      | 26,688                   | 26,430                      | 9,884   | 555                             | 9,977                      | 7,323                                     | 41                          | 689                                       | 22,655                 | 22,397                       | 8,473                       | 484   | 8,381                           | 7,517                      | 31                            |   |
| \$25,000 under \$50,000.....           | 211                                      | 16,800                   | 16,793                      | 9,766   | 236                             | 8,866                      | 2,961                                     | 14                          | 211                                       | 16,800                 | 16,793                       | 9,766                       | 236   | 8,866                           | 2,961                      | 14                            |   |
| \$50,000 under \$100,000.....          | 1  | 574                      | 573                         | 388   | 7                               | 376                        | 19  | -                           | 1   | 574                    | 573                          | 388                         | 7   | 376                             | 19                         | -                             |   |
| \$100,000 under \$200,000.....         | -  | -                        | -                           | -   | -                               | -                          | -   | -                           | -   | -                      | -                            | -                           | -   | -                               | -                          | -                             |   |
| \$200,000 under \$500,000.....         | -  | -                        | -                           | -   | -                               | -                          | -   | -                           | -   | -                      | -                            | -                           | -   | -                               | -                          | -                             |   |
| \$500,000 or more.....                 | -  | -                        | -                           | -   | -                               | -                          | -   | -                           | -   | -                      | -                            | -                           | -   | -                               | -                          | -                             |   |
| Receipts not reported.....             | -  | -                        | -                           | -   | -                               | -                          | -   | -                           | -   | -                      | -                            | -                           | -   | -                               | -                          | -                             |   |
| Total.....                             | 5,424                                    | 355,461                  | 351,645                     | 143,593   | 17,681                          | 43,502                     | 77,513                                    | 15,996                      | 4,406                                     | 326,417                | 323,197                      | 128,307                     | 15,212  | 38,046                          | 80,710                     | 13,321                        |   |
| \$1 under \$1,000.....                 | 331                                      | 461                      | 387                         | 190   | 64                              | 22                         | 159                                       | 2                           | 287                                       | 807                    | 801                          | 295                         | 23  | 50                              | 328                        | 307                           |   |
| \$1,000 under \$2,500.....             | 286                                      | 1,052                    | 1,047                       | 520   | 113                             | 50                         | 1,192                                     | 338                         | 406                                       | 3,092                  | 3,021                        | 840                         | 91  | 237                             | 1,204                      | 198                           |   |
| \$2,500 under \$5,000.....             | 532                                      | 4,013                    | 3,939                       | 1,385   | 206                             | 372                        | 729                                       | 1,017                       | 708                                       | 12,393                 | 12,101                       | 4,023                       | 769   | 992                             | 4,163                      | 784                           |   |
| \$5,000 under \$10,000.....            | 835                                      | 14,787                   | 14,408                      | 4,870   | 1,246                           | 1,174                      | 3,767                                     | 1,416                       | 891                                       | 34,679                 | 34,158                       | 12,990                      | 2,014   | 2,415                           | 7,223                      | 1,207                         |   |
| \$10,000 under \$25,000.....           | 1,093                                    | 42,020                   | 41,475                      | 16,375  | 2,581                           | 3,523                      | 6,724                                     | 3,633                       | 1,091                                     | 74,642                 | 74,037                       | 25,482                      | 4,912   | 6,278                           | 19,992                     | 3,428                         |   |
| \$25,000 under \$50,000.....           | 1,166                                    | 79,335                   | 78,729                      | 27,329  | 5,373                           | 6,578                      | 19,767                                    | 5,318                       | 757                                       | 101,405                | 100,736                      | 37,565                      | 4,256   | 10,851                          | 26,854                     | 4,482                         |   |
| \$50,000 under \$100,000.....          | 832                                      | 110,684                  | 109,710                     | 43,363  | 4,702                           | 13,608                     | 26,527                                    | 2,124                       | 227                                       | 66,554                 | 65,784                       | 29,759                      | 2,299   | 10,978                          | 16,197                     | 2,075                         |   |
| \$100,000 under \$200,000.....         | 232                                      | 68,604                   | 67,749                      | 31,251  | 2,342                           | 11,921                     | 16,167                                    | 1,867                       | 39  | 32,845                 | 32,559                       | 17,353                      | 848   | 6,245                           | 4,749                      | 840                           |   |
| \$200,000 under \$500,000.....         | 40                                       | 34,490                   | 34,201                      | 18,310  | 1,026                           | 6,245                      | 4,377                                     | -                           | -   | -                      | -                            | -                           | -   | -                               | -                          | -                             |   |
| \$500,000 or more.....                 | -  | -                        | -                           | -   | -                               | -                          | -   | -                           | -   | -                      | -                            | -                           | -   | -                               | -                          | -                             |   |
| Receipts not reported.....             | -  | -                        | -                           | -   | -                               | -                          | -   | -                           | -   | -                      | -                            | -                           | -   | -                               | -                          | -                             |   |
| Total.....                             | 25,928                                   | 1,206,547                | 1,176,549                   | 534,093   | 126,692                         | 232,385                    | 197,794                                   | 18,398                      | 18,855                                    | 1,030,388              | 1,010,045                    | 472,797                     | 54,843  | 204,907                         | 252,696                    | 12,765                        |   |
| \$1 under \$1,000.....                 | 2,163                                    | 1,071                    | 856                         | 436   | 136                             | 78                         | 1,534                                     | 112                         | 791                                       | 872                    | 334                          | 174                         | 27  | 65                              | 226                        | 10                            |   |
| \$1,000 under \$2,500.....             | 2,386                                    | 4,504                    | 3,976                       | 1,002   | 340                             | 177                        | 1,795                                     | 220                         | 1,245                                     | 2,527                  | 2,200                        | 255                         | 230   | 80                              | 1,440                      | 56                            |   |
| \$2,500 under \$5,000.....             | 2,244                                    | 9,248                    | 8,276                       | 2,726   | 2,668                           | 555                        | 549                                       | 246                         | 1,779                                     | 6,727                  | 6,318                        | 986                         | 997   | 251                             | 2,810                      | 111                           |   |
| \$5,000 under \$10,000.....            | 3,159                                    | 24,746                   | 24,542                      | 6,587   | 2,691                           | 2,637                      | 5,617                                     | 1,040                       | 2,748                                     | 19,892                 | 19,725                       | 4,223                       | 1,670   | 1,325                           | 4,116                      | 812                           |   |
| \$10,000 under \$25,000.....           | 5,132                                    | 83,478                   | 82,237                      | 23,349  | 7,859                           | 7,261                      | 19,532                                    | 2,736                       | 4,116                                     | 67,037                 | 66,116                       | 17,307                      | 4,869   | 6,623                           | 26,860                     | 1,369                         |   |
| \$25,000 under \$50,000.....           | 3,881                                    | 137,908                  | 136,043                     | 44,519  | 11,698                          | 17,568                     | 39,090                                    | 1,868                       | 3,217                                     | 113,124                | 111,570                      | 32,398                      | 7,794   | 12,561                          | 42,376                     | 1,581                         |   |
| \$50,000 under \$100,000.....          | 2,952                                    | 213,168                  | 206,622                     | 78,936  | 17,127                          | 41,153                     | 47,308                                    | 2,869                       | 2,495                                     | 176,761                | 174,379                      | 62,952                      | 9,842   | 31,881                          | 54,507                     | 1,402                         |   |
| \$100,000 under \$200,000.....         | 1,355                                    | 193,736                  | 190,930                     | 87,617  | 15,280                          | 41,489                     | 38,531                                    | 1,252                       | 1,252                                     | 179,994                | 177,235                      | 80,187                      | 13,565  | 39,002                          | 41,026                     | 3,131                         |   |
| \$200,000 under \$500,000.....         | 639                                      | 191,790                  | 188,833                     | 98,770  | 10,190                          | 50,447                     | 35,817                                    | 2,309                       | 571                                       | 173,739                | 171,185                      | 91,929                      | 5,196   | 47,519                          | 37,413                     | 1,785                         |   |
| \$500,000 or more.....                 | 238                                      | 338,439                  | 333,615                     | 190,596   | 56,077                          | 70,544                     | 14,428                                    | 3,168                       | 210                                       | 285,350                | 280,983                      | 182,382                     | 10,561  | 67,298                          | 35,058                     | 2,508                         |   |
| Receipts not reported.....             | 1,274                                    | 8,023                    | -                           | 4   | 984                             | 476                        | 1,669                                     | -                           | 331                                       | 4,365                  | -                            | 4                           | 92  | 302                             | 2,564                      | -                             |   |
| Business Services                      |  |                          |                             |   |                                 |                            |   |                             |   |                        |                              |                             |   |                                 |                            |                               |   |
| Total.....                             | 25,928                                   | 1,206,547                | 1,176,549                   | 534,093   | 126,692                         | 232,385                    | 197,794                                   | 18,398                      | 18,855                                    | 1,030,388              | 1,010,045                    | 472,797                     | 54,843  | 204,907                         | 252,696                    | 12,765                        |   |
| \$1 under \$1,000.....                 | 2,163                                    | 1,071                    | 856                         | 436   | 136                             | 78                         | 1,534                                     | 112                         | 791                                       | 872                    | 334                          | 174                         | 27  | 65                              | 226                        | 10                            |   |
| \$1,000 under \$2,500.....             | 2,386                                    | 4,504                    | 3,976                       | 1,002   | 340                             | 177                        | 1,795                                     | 220                         | 1,245                                     | 2,527                  | 2,200                        | 255                         | 230   | 80                              | 1,440                      | 56                            |   |
| \$2,500 under \$5,000.....             | 2,244                                    | 9,248                    | 8,276                       | 2,726   | 2,668                           | 555                        | 549                                       | 246                         | 1,779                                     | 6,727                  | 6,318                        | 986                         | 997   | 251                             | 2,810                      | 111                           |   |
| \$5,000 under \$10,000.....            | 3,159                                    | 24,746                   | 24,542                      | 6,587   | 2,691                           | 2,637                      | 5,617                                     | 1,040                       | 2,748                                     | 19,892                 | 19,725                       | 4,223                       | 1,670   | 1,325                           | 4,116                      | 812                           |   |
| \$10,000 under \$25,000.....           | 5,132                                    | 83,478                   | 82,237                      | 23,349  | 7,859                           | 7,261                      | 19,532                                    | 2,736                       | 4,116                                     | 67,037                 | 66,116                       | 17,307                      | 4,869   | 6,623                           | 26,860                     | 1,369                         |   |
| \$25,000 under \$50,000.....           | 3,881                                    | 137,908                  | 136,043                     | 44,519  | 11,698                          | 17,568                     | 39,090                                    | 1,868                       | 3,217                                     | 113,124                | 111,570                      | 32,398                      | 7,794   | 12,561                          | 42,376                     | 1,581                         |   |
| \$50,000 under \$100,000.....          | 2,952                                    | 213,168                  | 206,622                     | 78,936  | 17,127                          | 41,153                     | 47,308                                    | 2,869                       | 2,495                                     | 176,761                | 174,379                      | 62,952                      | 9,842   | 31,881                          | 54,507                     | 1,402                         |   |
| \$100,000 under \$200,000.....         | 1,355                                    | 193,736                  | 190,930                     | 87,617  | 15,280                          | 41,489                     | 38,531                                    | 1,252                       | 1,252                                     | 179,994                | 177,235                      | 80,187                      | 13,565  | 39,002                          | 41,026                     | 3,131                         |   |
| \$200,000 under \$500,000.....         | 639                                      | 191,790                  | 188,833                     | 98,770  | 10,190                          | 50,447                     | 35,817                                    | 2,309                       | 571                                       | 173,739                | 171,185                      | 91,929                      | 5,196   | 47,519                          | 37,413                     | 1,785                         |   |
| \$500,000 or more.....                 | 238                                      | 338,439                  | 333,615                     | 190,596   | 56,077                          | 70,544                     | 14,428                                    | 3,168                       | 210                                       | 285,350                | 280,983                      | 182,382                     | 10,561  | 67,298                          | 35,058                     | 2,508                         |   |
| Receipts not reported.....             | 1,274                                    | 8,023                    | -                           | 4   | 984                             | 476                        | 1,669                                     | -                           | 331                                       | 4,365                  | -                            | 4                           | 92  | 302                             | 2,564                      | -                             |   |

Footnotes at end of table.



Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts   | Partnerships with and without net profit |                          |                             |   |                                 |                            | Partnerships with net profit              |   |                        |                          |                             |   |                                 |                            |                               |   |
|--|--|--------------------------|-----------------------------|---|---------------------------------|----------------------------|---|---|------------------------|--------------------------|-----------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|  | Number of partnerships                   | Receipts                 |                             | Cost of sales and operations (thousand dollars) | Depreciation (thousand dollars) | Payroll (thousand dollars) | Net profit (less loss) (thousand dollars) | Inventory, end-of-year (thousand dollars) | Number of partnerships | Receipts                 |                             | Cost of sales and operations (thousand dollars) | Depreciation (thousand dollars) | Payroll (thousand dollars) | Net profit (thousand dollars) | Inventory, end-of-year (thousand dollars) |
|  |  | Total (thousand dollars) | Business (thousand dollars) |   |                                 |                            |   |   |                        | Total (thousand dollars) | Business (thousand dollars) |   |                                 |                            |                               |   |
| (1)                                      | (2)                                      | (3)                      | (4)                         | (5)   | (6)                             | (7)                        | (8)                                       | (9)                                       | (10)                   | (11)                     | (12)                        | (13)  | (14)                            | (15)                       | (16)                          |   |
| SERVICES—Continued                       |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Automobile Parking, Repair, and Services |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....                               | 17,652                                   | 827,924                  | 814,538                     | 452,238   | 41,286                          | 119,969                    | 136,303                                   | 36,546                                    | 13,601                 | 729,222                  | 717,225                     | 395,663   | 30,181                          | 104,357                    | 148,176                       | 31,266                                    |
| \$1 under \$1,000.....                   | 381                                      | 170                      | 169                         | 81  | 76                              | 1                          | 1,178                                     | 50  | 612                    | 932                      | 873                         | 209   | 181                             | 15                         | 265                           | 76  |
| \$1,000 under \$2,500.....               | 889                                      | 1,687                    | 1,585                       | 605   | 805                             | 126                        | 1,830                                     | 130                                       | 715                    | 2,724                    | 2,565                       | 513   | 387                             | 32                         | 823                           | 70  |
| \$2,500 under \$5,000.....               | 1,247                                    | 4,763                    | 4,600                       | 1,539   | 828                             | 257                        | 2,131                                     | 268                                       | 1,299                  | 10,012                   | 9,751                       | 3,472   | 541                             | 216                        | 3,637                         | 212                                       |
| \$5,000 under \$10,000.....              | 2,003                                    | 15,133                   | 14,863                      | 5,455   | 1,505                           | 724                        | 2,098                                     | 299                                       | 1,299                  | 30,012                   | 29,751                      | 10,424  | 3,150                           | 3,052                      | 16,559                        | 1,751                                     |
| \$10,000 under \$25,000.....             | 3,867                                    | 69,278                   | 67,337                      | 27,220  | 5,022                           | 5,568                      | 14,496                                    | 2,381                                     | 2,879                  | 51,690                   | 49,773                      | 18,424  | 3,150                           | 3,052                      | 16,559                        | 1,751                                     |
| \$25,000 under \$50,000.....             | 4,245                                    | 152,877                  | 151,636                     | 75,908  | 4,402                           | 14,074                     | 34,015                                    | 6,527                                     | 3,688                  | 133,486                  | 132,358                     | 63,693  | 3,706                           | 11,024                     | 35,877                        | 5,302                                     |
| \$50,000 under \$100,000.....            | 2,850                                    | 204,210                  | 201,510                     | 113,225   | 8,527                           | 30,969                     | 37,237                                    | 8,394                                     | 2,572                  | 184,465                  | 181,807                     | 100,776   | 6,542                           | 27,760                     | 38,921                        | 7,648                                     |
| \$100,000 under \$200,000.....           | 1,349                                    | 174,234                  | 173,643                     | 109,134   | 4,406                           | 29,805                     | 29,732                                    | 9,729                                     | 1,221                  | 158,858                  | 158,285                     | 97,545  | 4,139                           | 27,126                     | 30,578                        | 7,440                                     |
| \$200,000 under \$500,000.....           | 509                                      | 153,182                  | 149,643                     | 92,781  | 8,905                           | 29,852                     | 16,501                                    | 5,774                                     | 468                    | 143,061                  | 139,575                     | 87,146  | 8,141                           | 27,357                     | 17,159                        | 5,573                                     |
| \$500,000 or more.....                   | 55                                       | 51,250                   | 49,540                      | 26,260  | 6,674                           | 8,593                      | 2,835                                     | 3,194                                     | 47                     | 42,855                   | 42,238                      | 24,185  | 3,394                           | 7,775                      | 3,578                         | 3,194                                     |
| Receipts not reported.....               | 252                                      | 1,140                    | -                           | 136   | -                               | -                          | 528                                       | -   | (*)                    | (*)                      | -                           | -   | -                               | -                          | (*)                           | -   |
| Automobile repair shops                  |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....                               | 13,006                                   | 658,775                  | 653,394                     | 392,113   | 13,531                          | 97,509                     | 119,419                                   | 32,482                                    | 10,641                 | 601,471                  | 596,301                     | 354,377   | 11,742                          | 89,088                     | 124,401                       | 29,339                                    |
| \$1 under \$1,000.....                   | 584                                      | 838                      | 795                         | 470   | 99                              | 30                         | 1,192                                     | 165                                       | 486                    | 1,164                    | 1,160                       | 513   | 16                              | 7                          | 249                           | 143                                       |
| \$1,000 under \$2,500.....               | 484                                      | 1,828                    | 1,823                       | 975   | 104                             | 44                         | 1,179                                     | 265                                       | 938                    | 7,274                    | 7,103                       | 2,808   | 157                             | 138                        | 2,671                         | 167                                       |
| \$2,500 under \$5,000.....               | 1,318                                    | 10,016                   | 9,516                       | 4,513   | 353                             | 448                        | 1,958                                     | 254                                       | 232                    | 37,963                   | 37,194                      | 15,783  | 1,107                           | 1,613                      | 13,417                        | 1,728                                     |
| \$5,000 under \$10,000.....              | 2,816                                    | 50,385                   | 49,597                      | 22,780  | 1,496                           | 3,007                      | 12,389                                    | 2,134                                     | 2,134                  | 118,799                  | 117,791                     | 59,951  | 2,341                           | 10,147                     | 32,273                        | 5,021                                     |
| \$10,000 under \$25,000.....             | 3,736                                    | 135,137                  | 134,018                     | 70,724  | 2,639                           | 12,331                     | 30,785                                    | 6,246                                     | 3,255                  | 161,309                  | 160,220                     | 92,357  | 3,324                           | 24,647                     | 34,683                        | 7,571                                     |
| \$25,000 under \$50,000.....             | 2,414                                    | 170,957                  | 169,855                     | 99,226  | 3,536                           | 25,970                     | 34,250                                    | 7,987                                     | 2,887                  | 151,724                  | 151,184                     | 95,897  | 3,003                           | 25,621                     | 28,177                        | 7,440                                     |
| \$50,000 under \$100,000.....            | 1,273                                    | 163,193                  | 162,651                     | 104,489   | 3,159                           | 28,021                     | 27,591                                    | 7,814                                     | 1,171                  | 103,467                  | 102,106                     | 73,051  | 1,587                           | 23,116                     | 11,076                        | 4,534                                     |
| \$100,000 under \$200,000.....           | 361                                      | 106,650                  | 105,271                     | 74,919  | 1,738                           | 23,859                     | 10,962                                    | 2,735                                     | 350                    | 19,771                   | 19,538                      | 14,017  | 407                             | 3,799                      | 1,855                         | 2,735                                     |
| \$200,000 under \$500,000.....           | 20                                       | 19,771                   | 19,538                      | 14,017  | 407                             | 3,799                      | 1,855                                     | 2,735                                     | 20                     | -                        | -                           | -   | -                               | -                          | -                             | -   |
| \$500,000 or more.....                   | -  | -                        | -                           | -   | -                               | -                          | -   | -   | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....               | -  | -                        | -                           | -   | -                               | -                          | -   | -   | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |
| General automobile repair shops          |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....                               | 9,029                                    | 424,638                  | 420,261                     | 250,072   | 8,960                           | 52,881                     | 79,442                                    | 21,911                                    | 7,455                  | 386,821                  | 382,636                     | 224,616   | 7,856                           | 47,803                     | 83,065                        | 19,767                                    |
| \$1 under \$1,000.....                   | 457                                      | 662                      | 620                         | 362   | 76                              | 22                         | 1,186                                     | 67  | 384                    | 894                      | 891                         | 432   | 8                               | 2                          | 149                           | 57  |
| \$1,000 under \$2,500.....               | 281                                      | 1,072                    | 1,068                       | 600   | 39                              | 9                          | 1,81                                      | 177                                       | 711                    | 5,547                    | 5,439                       | 2,248   | 138                             | 128                        | 1,964                         | 137                                       |
| \$2,500 under \$5,000.....               | 914                                      | 6,973                    | 6,863                       | 3,032   | 278                             | 320                        | 1,467                                     | 210                                       | 1,550                  | 27,688                   | 26,950                      | 11,458  | 769                             | 1,175                      | 9,868                         | 1,336                                     |
| \$5,000 under \$10,000.....              | 2,030                                    | 36,663                   | 35,907                      | 16,711  | 955                             | 2,533                      | 9,043                                     | 1,517                                     | 1,550                  | 91,941                   | 91,210                      | 47,031  | 1,633                           | 7,759                      | 25,669                        | 4,637                                     |
| \$10,000 under \$25,000.....             | 2,871                                    | 104,580                  | 103,751                     | 55,704  | 2,046                           | 8,490                      | 24,345                                    | 5,803                                     | 2,491                  | 96,406                   | 95,497                      | 53,400  | 1,995                           | 12,652                     | 21,476                        | 4,548                                     |
| \$25,000 under \$50,000.....             | 1,522                                    | 105,982                  | 105,060                     | 60,225  | 2,207                           | 13,953                     | 21,045                                    | 4,964                                     | 1,396                  | 96,406                   | 95,497                      | 53,400  | 1,995                           | 12,652                     | 21,476                        | 4,548                                     |
| \$50,000 under \$100,000.....            | 741                                      | 97,769                   | 97,367                      | 63,298  | 2,202                           | 12,489                     | 16,743                                    | 5,593                                     | 715                    | 63,431                   | 62,276                      | 45,040  | 1,029                           | 13,716                     | 16,829                        | 5,593                                     |
| \$100,000 under \$200,000.....           | 204                                      | 65,065                   | 63,892                      | 45,803  | 1,058                           | 14,231                     | 6,759                                     | 2,274                                     | 199                    | 63,431                   | 62,276                      | 45,040  | 1,029                           | 13,716                     | 16,829                        | 5,593                                     |
| \$200,000 under \$500,000.....           | 9  | 5,872                    | 5,733                       | 4,337   | 99                              | 1,034                      | 307                                       | 856                                       | 9                      | 5,872                    | 5,733                       | 4,337   | 99                              | 1,034                      | 307                           | 856                                       |
| \$500,000 or more.....                   | -  | -                        | -                           | -   | -                               | -                          | -   | -   | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....               | -  | -                        | -                           | -   | -                               | -                          | -   | -   | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |
| Other automobile repair                  |  |                          |                             |   |                                 |                            |   |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....                               | 3,977                                    | 234,137                  | 233,133                     | 142,041   | 4,571                           | 44,628                     | 39,977                                    | 10,571                                    | 3,186                  | 214,650                  | 213,665                     | 129,761   | 3,886                           | 41,285                     | 41,336                        | 9,572                                     |
| \$1 under \$1,000.....                   | 330                                      | 932                      | 930                         | 483   | 88                              | 43                         | 1,104                                     | 186                                       | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |
| \$1,000 under \$2,500.....               | 404                                      | 3,043                    | 2,983                       | 1,481   | 75                              | 128                        | 491                                       | 44  | 329                    | 1,997                    | 1,938                       | 641   | 27                              | 14                         | 807                           | 116                                       |
| \$2,500 under \$5,000.....               | 786                                      | 13,722                   | 13,690                      | 6,069   | 541                             | 674                        | 3,346                                     | 815                                       | 584                    | 10,275                   | 10,244                      | 4,325   | 338                             | 438                        | 3,549                         | 392                                       |
| \$5,000 under \$10,000.....              | 865                                      | 30,557                   | 30,267                      | 15,020  | 593                             | 3,841                      | 6,440                                     | 443                                       | 764                    | 26,888                   | 26,581                      | 12,920  | 508                             | 3,388                      | 6,604                         | 384                                       |
| \$10,000 under \$25,000.....             | 532                                      | 65,424                   | 65,284                      | 41,191  | 1,329                           | 12,017                     | 13,205                                    | 443                                       | 891                    | 64,903                   | 64,723                      | 38,957  | 1,329                           | 11,995                     | 13,207                        | 3,023                                     |
| \$25,000 under \$50,000.....             | 592                                      | 41,959                   | 41,875                      | 29,116  | 680                             | 15,532                     | 10,848                                    | 221                                       | 456                    | 50,682                   | 50,544                      | 35,227  | 818                             | 13,284                     | 17,348                        | 1,847                                     |
| \$50,000 under \$100,000.....            | 157                                      | 41,859                   | 41,375                      | 29,116  | 308                             | 9,628                      | 4,203                                     | 1,960                                     | 151                    | 40,036                   | 39,830                      | 28,011  | 558                             | 9,400                      | 4,273                         | 1,879                                     |
| \$100,000 under \$200,000.....           | 11                                       | 13,899                   | 13,805                      | 9,680   | 308                             | 2,765                      | 1,548                                     | 1,879                                     | 11                     | 13,899                   | 13,805                      | 9,680   | 308                             | 2,765                      | 1,548                         | 1,879                                     |
| \$200,000 under \$500,000.....           | -  | -                        | -                           | -   | -                               | -                          | -   | -   | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |
| \$500,000 or more.....                   | -  | -                        | -                           | -   | -                               | -                          | -   | -   | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....               | -  | -                        | -                           | -   | -                               | -                          | -   | -   | -                      | -                        | -                           | -   | -                               | -                          | -                             | -   |

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts                              | Partnerships with and without net profit |                          |                             |                                 |                            |   |   |                        |                          |                             | Partnerships with net profit                    |                                 |                              |                               |   |
|---|--|--------------------------|-----------------------------|---------------------------------|----------------------------|---|---|------------------------|--------------------------|-----------------------------|---|---------------------------------|------------------------------|-------------------------------|---|
|   | Receipts                                 |                          |                             |                                 |                            | Cost of sales and operations                |   |                        |                          |                             | Receipts  |                                 | Cost of sales and operations |                               |   |
|   | Number of partnerships                   | Total (Thousand dollars) | Business (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less losses) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of partnerships | Total (Thousand dollars) | Business (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars)   | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|   | (1)                                      | (2)                      | (3)                         | (4)                             | (5)                        | (6)   | (7)                                       | (8)                    | (9)                      | (10)                        | (11)  | (12)                            | (13)                         | (14)                          | (15)                                      |
| <b>SERVICES—Continued</b>   |  |                          |                             |                                 |                            |   |   |                        |                          |                             |   |                                 |                              |                               |   |
| <b>Automobile parking, repair, and services—Continued</b>           |  |                          |                             |                                 |                            |   |   |                        |                          |                             |   |                                 |                              |                               |   |
| Automobile parking and other services                               |  |                          |                             |                                 |                            |   |   |                        |                          |                             |   |                                 |                              |                               |   |
| Total.....  | 4,646                                    | 169,149                  | 161,144                     | 60,125                          | 27,755                     | 22,460                                      | 16,884                                    | 4,064                  | 2,960                    | 127,751                     | 120,924   | 41,286                          | 18,439                       | 15,269                        | 23,775                                    |
| \$1 under \$1,000.....  | 686                                      | 1,019                    | 959                         | 216                             | 782                        | 97  | 1616                                      | 15                     | 332                      | 567                         | 509   | 38                              | 177                          | 9                             | 182                                       |
| \$1,000 under \$2,500.....  | 763                                      | 2,935                    | 2,777                       | 564                             | 724                        | 213   | 48  | 3                      | 509                      | 1,925                       | 1,769   | 171                             | 375                          | 31                            | 697                                       |
| \$2,500 under \$5,000.....  | 690                                      | 5,117                    | 5,017                       | 942                             | 1,152                      | 276   | 140                                       | 361                    | 361                      | 2,738                       | 2,643   | 364                             | 384                          | 78                            | 966                                       |
| \$5,000 under \$10,000.....   | 1,051                                    | 18,893                   | 17,740                      | 4,440                           | 3,526                      | 2,561                                       | 2,107                                     | 49                     | 745                      | 12,727                      | 12,579  | 2,641                           | 2,043                        | 1,439                         | 3,122                                     |
| \$10,000 under \$25,000.....  | 509                                      | 17,740                   | 17,618                      | 5,184                           | 1,763                      | 1,743                                       | 3,230                                     | 433                    | 340                      | 14,687                      | 14,567  | 3,742                           | 1,565                        | 877                           | 3,604                                     |
| \$25,000 under \$50,000.....  | 512                                      | 44,294                   | 42,659                      | 18,674                          | 6,238                      | 6,783                                       | 5,128                                     | 2,122                  | 335                      | 30,290                      | 28,688  | 10,067                          | 4,354                        | 4,618                         | 77  |
| \$50,000 under \$100,000.....                                       | 148                                      | 46,532                   | 44,372                      | 17,862                          | 7,167                      | 5,993                                       | 5,539                                     | 1,090                  | 118                      | 39,594                      | 37,469  | 14,095                          | 6,554                        | 4,241                         | 1,039                                     |
| \$100,000 under \$200,000.....                                      | 35                                       | 31,479                   | 30,002                      | 12,243                          | 6,267                      | 4,794                                       | 980                                       | 459                    | 27                       | 23,084                      | 22,700  | 10,168                          | 2,987                        | 3,976                         | 459                                       |
| \$200,000 under \$500,000.....                                      | 252                                      | 1,340                    | -                           | -                               | 136                        | -   | 528                                       | -                      | (*)                      | (*)                         | -   | -                               | -                            | -                             | (*)                                       |
| Receipts not reported.....  |  |                          |                             |                                 |                            |   |   |                        |                          |                             |   |                                 |                              |                               |   |
| <b>Repair Services, Except Automobile</b>                           |  |                          |                             |                                 |                            |   |   |                        |                          |                             |   |                                 |                              |                               |   |
| Total.....  | 7,795                                    | 294,540                  | 292,597                     | 160,614                         | 7,392                      | 44,218                                      | 57,475                                    | 22,879                 | 6,249                    | 259,184                     | 257,385   | 136,844                         | 6,099                        | 39,055                        | 59,845                                    |
| \$1 under \$1,000.....  | 430                                      | 254                      | 242                         | 138                             | 40                         | 4   | 1,106                                     | 163                    | 329                      | 366                         | 356   | 92                              | 28                           | 4                             | 157                                       |
| \$1,000 under \$2,500.....  | 437                                      | 743                      | 746                         | 329                             | 62                         | 143   | 176                                       | 23                     | 534                      | 2,261                       | 1,945   | 616                             | 82                           | 68                            | 990                                       |
| \$2,500 under \$5,000.....  | 867                                      | 2,698                    | 2,382                       | 560                             | 110                        | 245   | 850                                       | 258                    | 683                      | 3,356                       | 3,345   | 1,695                           | 207                          | 283                           | 1,790                                     |
| \$5,000 under \$10,000.....   | 869                                      | 6,799                    | 6,787                       | 2,392                           | 292                        | 335   | 1,244                                     | 1,208                  | 1,744                    | 30,875                      | 30,862  | 11,479                          | 822                          | 2,216                         | 1,276                                     |
| \$10,000 under \$25,000.....  | 2,098                                    | 37,173                   | 37,109                      | 15,379                          | 1,066                      | 2,813                                       | 11,040                                    | 1,789                  | 1,705                    | 58,183                      | 57,805  | 24,697                          | 1,771                        | 5,247                         | 2,091                                     |
| \$25,000 under \$50,000.....  | 1,632                                    | 63,229                   | 62,849                      | 27,980                          | 1,857                      | 6,081                                       | 3,393                                     | 1,399                  | 894                      | 62,430                      | 61,746  | 35,100                          | 1,569                        | 8,822                         | 3,921                                     |
| \$50,000 under \$100,000.....                                       | 1,046                                    | 71,791                   | 71,007                      | 40,824                          | 1,802                      | 10,229                                      | 12,008                                    | 4,339                  | 434                      | 55,629                      | 55,553  | 33,426                          | 900                          | 8,618                         | 9,719                                     |
| \$100,000 under \$200,000.....                                      | 434                                      | 55,629                   | 55,553                      | 33,426                          | 8,618                      | 9,719                                       | 8,621                                     | 4,339                  | 108                      | 31,510                      | 31,371  | 21,249                          | 600                          | 10,734                        | 1,406                                     |
| \$200,000 under \$500,000.....                                      | 118                                      | 35,690                   | 35,533                      | 24,561                          | 639                        | 12,663                                      | 3,462                                     | 1,455                  | 16                       | 12,574                      | 12,442  | 8,490                           | 120                          | 3,063                         | 829                                       |
| \$500,000 or more.....  | 19                                       | 20,526                   | 20,389                      | 14,635                          | 684                        | 3,288                                       | 1,267                                     | 1,455                  | -                        | -                           | -   | -                               | -                            | -                             | -   |
| Receipts not reported.....  | (*)                                      | -                        | -                           | -                               | -                          | -   | (*)                                       | -                      | -                        | -                           | -   | -                               | -                            | -                             | -   |
| <b>Amusement and Recreation Services, Including Motion Pictures</b> |  |                          |                             |                                 |                            |   |   |                        |                          |                             |   |                                 |                              |                               |   |
| Total.....  | 13,474                                   | 786,045                  | 742,476                     | 301,352                         | 81,184                     | 147,720                                     | 70,797                                    | 5,701                  | 7,439                    | 599,669                     | 564,254   | 207,259                         | 46,979                       | 107,332                       | 122,568                                   |
| \$1 under \$1,000.....  | 1,067                                    | 485                      | 478                         | 1,171                           | 539                        | 301   | 3,149                                     | 1                      | 565                      | 1,003                       | 857   | 177                             | 107                          | 25                            | 402                                       |
| \$1,000 under \$2,500.....  | 1,255                                    | 2,146                    | 1,992                       | 1,326                           | 538                        | 102   | 1,081                                     | 26                     | 664                      | 2,677                       | 2,615   | 383                             | 226                          | 266                           | 954                                       |
| \$2,500 under \$5,000.....  | 1,326                                    | 7,064                    | 6,982                       | 2,334                           | 778                        | 510   | 1,440                                     | 6                      | 969                      | 9,462                       | 7,376   | 2,324                           | 350                          | 1,050                         | 3,435                                     |
| \$5,000 under \$10,000.....   | 1,856                                    | 15,894                   | 15,633                      | 6,686                           | 3,062                      | 1,593                                       | 2,019                                     | 17                     | 1,602                    | 27,349                      | 25,625  | 7,808                           | 1,990                        | 3,178                         | 8,117                                     |
| \$10,000 under \$25,000.....  | 2,445                                    | 40,020                   | 38,134                      | 14,070                          | 3,746                      | 4,787                                       | 5,153                                     | 479                    | 1,602                    | 75,349                      | 73,625  | 24,227                          | 5,649                        | 11,705                        | 37,275                                    |
| \$25,000 under \$50,000.....  | 1,801                                    | 66,915                   | 64,065                      | 22,444                          | 6,232                      | 9,440                                       | 8,737                                     | 539                    | 1,371                    | 52,829                      | 50,104  | 17,268                          | 3,980                        | 6,531                         | 11,668                                    |
| \$50,000 under \$100,000.....                                       | 1,348                                    | 98,487                   | 95,066                      | 32,186                          | 7,961                      | 17,685                                      | 13,649                                    | 514                    | 1,036                    | 75,890                      | 72,688  | 23,168                          | 5,570                        | 12,350                        | 16,937                                    |
| \$100,000 under \$200,000.....                                      | 714                                      | 100,336                  | 94,752                      | 40,731                          | 5,787                      | 16,301                                      | 16,788                                    | 2,025                  | 639                      | 90,286                      | 84,892  | 35,227                          | 4,643                        | 13,791                        | 17,981                                    |
| \$200,000 under \$500,000.....                                      | 400                                      | 129,303                  | 122,038                     | 53,365                          | 6,226                      | 28,022                                      | 13,562                                    | 1,562                  | 308                      | 98,889                      | 95,056  | 37,164                          | 3,649                        | 18,228                        | 19,263                                    |
| \$500,000 or more.....  | 184                                      | 321,508                  | 307,351                     | 127,019                         | 43,313                     | 68,291                                      | 26,873                                    | 532                    | 131                      | 235,600                     | 225,041   | 83,740                          | 26,392                       | 51,724                        | 41,626                                    |
| Receipts not reported.....  | 1,078                                    | 5,882                    | -                           | -                               | 2,982                      | 688   | 16,476                                    | -                      | (*)                      | (*)                         | -   | -                               | (*)                          | (*)                           | (*)                                       |
| <b>Medical and Health Services</b>                                  |  |                          |                             |                                 |                            |   |   |                        |                          |                             |   |                                 |                              |                               |   |
| Total.....  | 23,715                                   | 4,120,594                | 4,090,250                   | 173,520                         | 51,267                     | 813,498                                     | 2,081,781                                 | 4,592                  | 22,287                   | 4,009,554                   | 3,979,742                                       | 159,064                         | 47,766                       | 773,021                       | 2,093,207                                 |
| \$1 under \$1,000.....  | 281                                      | 127                      | 105                         | -                               | 39                         | 6   | 35  | 35                     | 404                      | 439                         | 416   | -                               | 31                           | 5                             | 302                                       |
| \$1,000 under \$2,500.....  | 330                                      | 509                      | 505                         | 16                              | 64                         | 514   | 1,381                                     | 48                     | 311                      | 1,158                       | 1,105   | 33                              | 11                           | 36                            | 783                                       |
| \$2,500 under \$5,000.....  | 363                                      | 1,215                    | 1,261                       | 33                              | 117                        | 106   | 546                                       | 161                    | 508                      | 1,237                       | 1,236   | 344                             | 263                          | 211                           | 1,893                                     |
| \$5,000 under \$10,000.....   | 637                                      | 5,248                    | 4,944                       | 494                             | 890                        | 357   | 1,775                                     | 57                     | 1,215                    | 21,924                      | 21,227  | 1,745                           | 723                          | 3,449                         | 9,344                                     |
| \$10,000 under \$25,000.....  | 1,471                                    | 26,400                   | 25,575                      | 1,956                           | 870                        | 4,968                                       | 9,065                                     | 18                     | 1,215                    | 76,297                      | 75,662  | 6,075                           | 1,375                        | 11,705                        | 37,275                                    |
| \$25,000 under \$50,000.....  | 2,205                                    | 83,260                   | 82,540                      | 6,771                           | 2,007                      | 13,312                                      | 36,423                                    | 479                    | 2,027                    | 323,099                     | 321,973   | 20,093                          | 5,631                        | 48,079                        | 171,404                                   |
| \$50,000 under \$100,000.....                                       | 4,312                                    | 333,476                  | 332,349                     | 20,613                          | 5,998                      | 50,799                                      | 171,301                                   | 852                    | 4,160                    | 1,115,507                   | 1,108,623                                       | 32,738                          | 13,936                       | 161,927                       | 670,653                                   |
| \$100,000 under \$200,000.....                                      | 7,751                                    | 1,118,878                | 1,118,878                   | 33,311                          | 14,230                     | 164,671                                     | 670,601                                   | 805                    | 5,102                    | 1,473,936                   | 1,466,655                                       | 47,944                          | 19,561                       | 244,902                       | 857,489                                   |
| \$200,000 under \$500,000.....                                      | 5,223                                    | 1,510,913                | 1,503,615                   | 54,940                          | 29,521                     | 259,521                                     | 895,703                                   | 1,544                  | 857                      | 990,925                     | 980,143   | 50,092                          | 9,561                        | 302,482                       | 342,996                                   |
| \$500,000 or more.....  | 902                                      | 1,031,543                | 1,020,478                   | 55,386                          | 10,591                     | 318,570                                     | 604,054                                   | 628                    | (*)                      | (*)                         | -   | (*)                             | (*)                          | (*)                           | (*)                                       |
| Receipts not reported.....  | 240                                      | 2,036                    | -                           | -                               | 208                        | 674   | 12,341                                    | -                      | (*)                      | (*)                         | -   | (*)                             | (*)                          | (*)                           | (*)                                       |

Footnotes at end of table.



Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts | Partnerships with and without net profit |                                   |                                      |   |                                 |                            |   | Partnerships with net profit              |                        |                                   |                                      |   |                                 |                            |                               |   |
|--|--|-----------------------------------|--------------------------------------|---|---------------------------------|----------------------------|---|---|------------------------|-----------------------------------|--------------------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|  | Number of partnerships                   | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less losses) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of partnerships | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
| SERVICES—Continued                     |  |                                   |                                      |   |                                 |                            |   |   |                        |                                   |                                      |   |                                 |                            |                               |   |
| Medical and Health Services—Continued  |  |                                   |                                      |   |                                 |                            |   |   |                        |                                   |                                      |   |                                 |                            |                               |   |
| Offices of physicians and surgeons     |  |                                   |                                      |   |                                 |                            |   |   |                        |                                   |                                      |   |                                 |                            |                               |   |
| Total.....                             | 15,780                                   | 3,038,922                         | 3,022,392                            | 41,625  | 27,873                          | 519,869                    | 1,755,992                                   | 1,092                                     | 15,318                 | 3,010,116                         | 2,993,729                            | 41,263  | 27,389                          | 513,097                    | 1,759,490                     | 1,092                                     |
| \$1 under \$1,000.....                 | 230                                      | 107                               | 85                                   | -   | 23                              | 6                          | 37  | -   | 353                    | 389                               | 366                                  | -   | 22                              | 5                          | 267                           | -   |
| \$1,000 under \$2,500.....             | 278                                      | 435                               | 431                                  | -   | 42                              | 514                        | 1,300                                       | -   | 356                    | 1,676                             | 1,654                                | -   | 53                              | 27                         | 1,280                         | -   |
| \$2,500 under \$5,000.....             | 408                                      | 2,004                             | 1,981                                | -   | 140                             | 81                         | 1,202                                       | -   | 379                    | 6,390                             | 6,355                                | -   | 139                             | 877                        | 3,681                         | 15  |
| \$5,000 under \$10,000.....            | 405                                      | 6,985                             | 6,950                                | -   | 139                             | 933                        | 3,678                                       | 15  | 1,042                  | 40,205                            | 39,964                               | 447   | 590                             | 5,646                      | 24,300                        | 13  |
| \$10,000 under \$25,000.....           | 1,067                                    | 41,169                            | 40,928                               | 447   | 601                             | 6,096                      | 23,687                                      | 13  | 2,477                  | 195,520                           | 194,947                              | 3,423   | 2,383                           | 25,260                     | 122,925                       | 170                                       |
| \$25,000 under \$50,000.....           | 2,553                                    | 201,746                           | 201,173                              | 3,423   | 2,454                           | 26,462                     | 122,922                                     | 170                                       | 5,855                  | 863,175                           | 860,707                              | 6,982   | 7,106                           | 113,706                    | 562,020                       | 170                                       |
| \$50,000 under \$100,000.....          | 5,880                                    | 866,714                           | 864,246                              | 6,982   | 8,570                           | 113,974                    | 562,020                                     | 644                                       | 4,265                  | 1,227,460                         | 1,222,389                            | 21,276  | 11,102                          | 179,233                    | 767,075                       | 644                                       |
| \$100,000 under \$200,000.....         | 4,305                                    | 1,238,530                         | 1,233,452                            | 21,638  | 11,170                          | 181,780                    | 766,708                                     | 644                                       | 591                    | 675,301                           | 667,347                              | 9,135   | 4,608                           | 188,343                    | 277,942                       | 250                                       |
| \$200,000 under \$500,000.....         | 598                                      | 681,232                           | 673,146                              | 9,135   | 4,648                           | 189,574                    | 277,897                                     | 250                                       | -                      | -                                 | -                                    | -   | -                               | -                          | -                             | -   |
| \$500,000 or more.....                 | (*)                                      | -                                 | -                                    | -   | (*)                             | (*)                        | (*)   | -   | -                      | -                                 | -                                    | -   | -                               | -                          | -                             | -   |
| Receipts not reported.....             | (*)                                      | -                                 | -                                    | -   | (*)                             | (*)                        | (*)   | -   | -                      | -                                 | -                                    | -   | -                               | -                          | -                             | -   |
| Other medical and health services      |  |                                   |                                      |   |                                 |                            |   |   |                        |                                   |                                      |   |                                 |                            |                               |   |
| Total.....                             | 7,935                                    | 1,081,672                         | 1,067,858                            | 131,895   | 23,394                          | 293,629                    | 325,789                                     | 3,500                                     | 6,969                  | 999,438                           | 986,013                              | 117,801   | 20,377                          | 259,924                    | 333,717                       | 3,347                                     |
| \$1 under \$1,000.....                 | 237                                      | 629                               | 579                                  | 49  | 153                             | 342                        | 1,086                                       | 17  | 514                    | 3,769                             | 3,437                                | 377   | 230                             | 220                        | 1,431                         | 178                                       |
| \$1,000 under \$2,500.....             | 458                                      | 4,024                             | 3,739                                | 494   | 237                             | 4,035                      | 5,387                                       | 43  | 836                    | 15,534                            | 14,872                               | 1,745   | 584                             | 2,572                      | 5,663                         | 27  |
| \$2,500 under \$5,000.....             | 1,066                                    | 19,415                            | 18,625                               | 1,956   | 751                             | 4,035                      | 12,736                                      | 479                                       | 985                    | 36,092                            | 35,698                               | 5,628   | 985                             | 6,059                      | 12,975                        | 443                                       |
| \$5,000 under \$10,000.....            | 1,138                                    | 42,091                            | 41,612                               | 6,324   | 1,406                           | 7,216                      | 24,377                                      | 839                                       | 1,683                  | 127,026                           | 127,026                              | 16,670  | 3,248                           | 22,819                     | 48,479                        | 839                                       |
| \$10,000 under \$20,000.....           | 1,759                                    | 131,730                           | 131,176                              | 17,390  | 3,344                           | 24,377                     | 48,379                                      | 635                                       | 1,821                  | 252,332                           | 247,918                              | 25,756  | 5,444                           | 48,221                     | 108,633                       | 635                                       |
| \$20,000 under \$50,000.....           | 1,871                                    | 259,053                           | 254,632                              | 26,329  | 5,660                           | 50,697                     | 108,581                                     | 900                                       | 837                    | 264,476                           | 264,266                              | 26,668  | 4,852                           | 65,669                     | 90,414                        | 891                                       |
| \$50,000 under \$100,000.....          | 918                                      | 272,383                           | 270,163                              | 33,302  | 5,978                           | 77,741                     | 88,995                                      | 378                                       | 266                    | 315,624                           | 312,796                              | 40,957  | 4,953                           | 114,139                    | 65,054                        | 334                                       |
| \$100,000 or more.....                 | 304                                      | 350,311                           | 347,332                              | 46,251  | 5,743                           | 128,996                    | 62,157                                      | -   | (*)                    | (*)                               | -                                    | -   | (*)                             | (*)                        | (*)                           | -   |
| Receipts not reported.....             | (*)                                      | -                                 | -                                    | -   | (*)                             | (*)                        | (*)   | -   | -                      | -                                 | -                                    | -   | -                               | -                          | -                             | -   |
| Legal Services                         |  |                                   |                                      |   |                                 |                            |   |   |                        |                                   |                                      |   |                                 |                            |                               |   |
| Total.....                             | 24,728                                   | 3,935,551                         | 3,894,897                            | 38,793  | 42,685                          | 805,770                    | 2,122,322                                   | -   | 23,410                 | 3,867,021                         | 3,826,954                            | 37,307  | 40,787                          | 795,921                    | 2,131,050                     | -   |
| \$1 under \$1,000.....                 | 234                                      | 119                               | 93                                   | 8   | 62                              | 122                        | 1,315                                       | -   | 313                    | 442                               | 345                                  | 3   | 8                               | -                          | 306                           | -   |
| \$1,000 under \$2,500.....             | 282                                      | 479                               | 406                                  | 3   | 5                               | 70                         | 188   | -   | 381                    | 2,205                             | 1,450                                | -   | 13                              | 168                        | 905                           | -   |
| \$2,500 under \$5,000.....             | 482                                      | 2,554                             | 1,798                                | 15  | 13                              | 418                        | 683   | -   | 533                    | 3,945                             | 3,935                                | 35  | 57                              | 366                        | 2,578                         | -   |
| \$5,000 under \$10,000.....            | 684                                      | 5,082                             | 5,008                                | 25  | 214                             | 761                        | 2,012                                       | -   | 1,622                  | 29,446                            | 28,806                               | 263   | 457                             | 3,791                      | 17,187                        | -   |
| \$10,000 under \$25,000.....           | 1,832                                    | 36,681                            | 36,032                               | 263   | 548                             | 4,879                      | 16,269                                      | -   | 4,028                  | 153,955                           | 152,267                              | 773   | 2,588                           | 21,903                     | 84,082                        | -   |
| \$25,000 under \$50,000.....           | 4,130                                    | 157,698                           | 155,970                              | 773   | 2,635                           | 22,342                     | 83,825                                      | -   | 6,445                  | 472,513                           | 466,566                              | 2,444   | 5,808                           | 69,324                     | 278,460                       | -   |
| \$50,000 under \$100,000.....          | 6,651                                    | 485,305                           | 479,321                              | 2,444   | 5,954                           | 72,273                     | 274,479                                     | -   | 5,735                  | 825,339                           | 818,503                              | 7,186   | 8,850                           | 137,673                    | 468,788                       | -   |
| \$100,000 under \$200,000.....         | 5,915                                    | 852,558                           | 845,313                              | 7,722   | 10,108                          | 139,804                    | 467,439                                     | -   | 3,158                  | 936,752                           | 930,842                              | 12,508  | 9,379                           | 182,816                    | 516,285                       | -   |
| \$200,000 under \$500,000.....         | 3,213                                    | 953,876                           | 947,946                              | 13,435  | 9,477                           | 184,211                    | 516,238                                     | -   | 1,126                  | 1,431,398                         | 1,424,240                            | 14,095  | 13,510                          | 377,874                    | 756,590                       | -   |
| \$500,000 or more.....                 | 1,130                                    | 1,434,171                         | 1,427,010                            | 14,095  | 13,531                          | 378,632                    | 756,475                                     | -   | (*)                    | (*)                               | -                                    | -   | (*)                             | (*)                        | (*)                           | -   |
| Receipts not reported.....             | 175                                      | 11,028                            | -                                    | -   | 138                             | 2,258                      | 5,029                                       | -   | -                      | -                                 | -                                    | -   | -                               | -                          | -                             | -   |
| Engineering and Architectural Services |  |                                   |                                      |   |                                 |                            |   |   |                        |                                   |                                      |   |                                 |                            |                               |   |
| Total.....                             | 6,828                                    | 1,287,722                         | 1,271,481                            | 269,408   | 11,394                          | 459,083                    | 261,939                                     | 3,105                                     | 5,638                  | 1,188,593                         | 1,173,103                            | 229,407   | 10,557                          | 422,135                    | 267,950                       | 3,076                                     |
| \$1 under \$1,000.....                 | 404                                      | 399                               | 394                                  | 109   | 73                              | 248                        | 1,460                                       | -   | 530                    | 2,125                             | 2,080                                | 60  | 50                              | 96                         | 1,254                         | -   |
| \$1,000 under \$2,500.....             | 505                                      | 2,374                             | 2,328                                | 268   | 117                             | 475                        | 186   | -   | 608                    | 10,567                            | 10,437                               | 216   | 142                             | 396                        | 6,118                         | -   |
| \$2,500 under \$5,000.....             | 710                                      | 12,106                            | 11,976                               | 216   | 197                             | 584                        | 6,071                                       | -   | 837                    | 30,869                            | 30,730                               | 2,410   | 364                             | 5,230                      | 13,959                        | -   |
| \$5,000 under \$10,000.....            | 937                                      | 33,831                            | 33,641                               | 3,936   | 376                             | 6,747                      | 13,181                                      | -   | 1,293                  | 100,022                           | 99,381                               | 5,702   | 1,253                           | 21,539                     | 42,119                        | -   |
| \$10,000 under \$20,000.....           | 1,470                                    | 113,540                           | 109,362                              | 6,818   | 1,426                           | 25,576                     | 41,419                                      | -   | 1,248                  | 180,936                           | 179,634                              | 9,802   | 2,567                           | 59,137                     | 49,785                        | 91  |
| \$20,000 under \$50,000.....           | 1,323                                    | 189,440                           | 188,130                              | 12,993  | 2,657                           | 63,498                     | 49,700                                      | 91  | 724                    | 230,813                           | 230,813                              | 28,297  | 2,037                           | 78,299                     | 95,284                        | 87  |
| \$50,000 under \$100,000.....          | 801                                      | 256,245                           | 254,117                              | 39,993  | 2,210                           | 85,338                     | 57,854                                      | 87  | 397                    | 630,354                           | 623,028                              | 182,920   | 4,138                           | 256,371                    | 95,150                        | 2,898                                     |
| \$100,000 or more.....                 | 421                                      | 678,485                           | 671,133                              | 203,475   | 4,329                           | 276,112                    | 94,428                                      | 2,927                                     | (*)                    | (*)                               | -                                    | -   | (*)                             | (*)                        | (*)                           | -   |
| Receipts not reported.....             | 257                                      | 1,102                             | -                                    | -   | 9                               | 505                        | 1,440                                       | -   | -                      | -                                 | -                                    | -   | -                               | -                          | -                             | -   |

Footnotes at end of table.

Table 3.3—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, NET PROFIT, AND INVENTORY,  
BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts               | Partnerships with and without net profit |                          |                             |   |                                 |                            | Partnerships with net profit              |                             |   |                        |                          |                             |   |                                 |                            |                               |   |
|--|--|--------------------------|-----------------------------|---|---------------------------------|----------------------------|---|-----------------------------|---|------------------------|--------------------------|-----------------------------|---|---------------------------------|----------------------------|-------------------------------|---|
|  | Number of partnerships                   | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (less loss) (Thousand dollars) |                             | Inventory, end-of-year (Thousand dollars) | Number of partnerships | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Payroll (Thousand dollars) | Net profit (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|  |  | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                            | Total (Thousand dollars)                  | Business (Thousand dollars) |   |                        | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                            |                               |   |
| (1)  | (2)                                      | (3)                      | (4)                         | (5)   | (6)                             | (7)                        | (8)                                       | (9)                         | (10)                                      | (11)                   | (12)                     | (13)                        | (14)  | (15)                            | (16)                       |                               |   |
| SERVICES—Continued                                   |  |                          |                             |   |                                 |                            |   |                             |   |                        |                          |                             |   |                                 |                            |                               |   |
| Accounting, Auditing, and Bookkeeping Services       |  |                          |                             |   |                                 |                            |   |                             |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....   | 10,012                                   | 1,799,733                | 1,780,752                   | 12,893  | 19,251                          | 717,774                    | 572,161                                   | 1,023                       | 9,341                                     | 1,766,939              | 1,749,621                | 12,585                      | 18,696  | 703,423                         | 578,078                    | 1,023                         |   |
| \$1 under \$1,000.....                               | 255                                      | 164                      | 151                         | -   | -                               | -                          | 37  | -                           | 455                                       | 624                    | 609                      | 7                           | 17  | -                               | 415                        | -                             |   |
| \$1,000 under \$2,500.....                           | 329                                      | 556                      | 552                         | 7   | 17                              | -                          | 324                                       | -                           | 382                                       | 1,547                  | 1,409                    | -                           | 52  | 21                              | 988                        | -                             |   |
| \$2,500 under \$5,000.....                           | 484                                      | 1,935                    | 1,794                       | -   | 88                              | 197                        | 380                                       | -                           | 382                                       | 2,334                  | 2,309                    | 15                          | 59  | 138                             | 1,311                      | -                             |   |
| \$5,000 under \$10,000.....                          | 484                                      | 3,413                    | 3,413                       | 38  | 135                             | 844                        | 1,993                                     | -                           | 872                                       | 14,926                 | 14,675                   | 160                         | 381   | 1,425                           | 8,748                      | -                             |   |
| \$10,000 under \$25,000.....                         | 973                                      | 16,703                   | 16,449                      | 445   | 430                             | -                          | 7,204                                     | -                           | 872                                       | 14,926                 | 14,675                   | 160                         | 381   | 1,425                           | 8,748                      | -                             |   |
| \$25,000 under \$50,000.....                         | 1,653                                    | 66,513                   | 66,072                      | 1,180   | 1,468                           | 12,107                     | 29,932                                    | -                           | 1,628                                     | 65,773                 | 65,368                   | 1,180                       | 1,398   | 11,780                          | 29,942                     | -                             |   |
| \$50,000 under \$100,000.....                        | 2,259                                    | 163,031                  | 161,941                     | 1,633   | 2,789                           | 37,536                     | 74,913                                    | -                           | 2,234                                     | 163,420                | 160,331                  | 1,633                       | 2,789   | 37,536                          | 74,913                     | -                             |   |
| \$100,000 under \$200,000.....                       | 2,024                                    | 279,568                  | 277,889                     | 2,049   | 3,481                           | 78,865                     | 109,345                                   | -                           | 1,973                                     | 271,456                | 269,787                  | 2,049                       | 3,370   | 75,919                          | 109,882                    | -                             |   |
| \$200,000 under \$500,000.....                       | 1,157                                    | 339,534                  | 337,579                     | 2,068   | 3,447                           | 120,955                    | 113,676                                   | 483                         | 1,132                                     | 331,598                | 329,644                  | 2,068                       | 3,367   | 115,062                         | 114,410                    | 483                           |   |
| \$500,000 or more.....                               | 265                                      | 922,067                  | 914,912                     | 5,473   | 7,230                           | 465,514                    | 233,334                                   | 540                         | 254                                       | 911,183                | 905,489                  | 5,473                       | 7,087   | 460,799                         | 234,042                    | 540                           |   |
| Receipts not reported.....                           | (*)                                      | (*)                      | -                           | (*)   | (*)                             | (*)                        | (*)                                       | -                           | (*)                                       | (*)                    | -                        | (*)                         | (*)   | (*)                             | (*)                        | -                             |   |
| Certified public accountants                         |  |                          |                             |   |                                 |                            |   |                             |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....   | 6,146                                    | 1,376,074                | 1,360,763                   | 6,700   | 14,482                          | 538,057                    | 440,668                                   | 1,003                       | 5,959                                     | 1,352,831              | 1,339,165                | 6,677                       | 14,131  | 526,209                         | 443,808                    | 1,003                         |   |
| \$1 under \$1,000.....                               | 408                                      | 1,805                    | 1,627                       | 23  | 20                              | 689                        | 1,635                                     | -                           | 307                                       | 1,013                  | 982                      | -                           | 4   | -                               | 794                        | -                             |   |
| \$1,000 under \$2,500.....                           | 310                                      | 5,935                    | 5,871                       | -   | 84                              | 413                        | 3,660                                     | -                           | 310                                       | 5,935                  | 5,871                    | -                           | 84  | 413                             | 3,660                      | -                             |   |
| \$2,500 under \$5,000.....                           | 764                                      | 30,913                   | 30,853                      | -   | 709                             | 5,660                      | 14,270                                    | -                           | 739                                       | 30,173                 | 30,149                   | -                           | 639   | 5,333                           | 14,280                     | -                             |   |
| \$5,000 under \$10,000.....                          | 1,550                                    | 112,862                  | 112,862                     | 742   | 1,893                           | 26,280                     | 82,887                                    | -                           | 1,550                                     | 113,548                | 112,862                  | 742                         | 1,893   | 26,280                          | 82,887                     | -                             |   |
| \$10,000 under \$20,000.....                         | 1,744                                    | 241,375                  | 239,813                     | 707   | 3,012                           | 67,836                     | 97,849                                    | -                           | 1,718                                     | 237,745                | 236,183                  | 707                         | 2,962   | 66,371                          | 98,108                     | -                             |   |
| \$20,000 under \$50,000.....                         | 1,076                                    | 317,273                  | 315,364                     | 1,683   | 3,270                           | 111,979                    | 104,616                                   | 463                         | 1,051                                     | 309,337                | 307,429                  | 1,683                       | 3,190   | 106,986                         | 105,350                    | 463                           |   |
| \$50,000 or more.....                                | 242                                      | 660,460                  | 654,373                     | 3,545   | 5,358                           | 324,457                    | 165,502                                   | 540                         | 232                                       | 650,315                | 645,689                  | 3,545                       | 5,223   | 320,183                         | 166,210                    | 540                           |   |
| Receipts not reported.....                           | (*)                                      | (*)                      | -                           | (*)   | (*)                             | (*)                        | (*)                                       | -                           | (*)                                       | (*)                    | -                        | (*)                         | (*)   | (*)                             | (*)                        | -                             |   |
| Other accounting, auditing, and bookkeeping services |  |                          |                             |   |                                 |                            |   |                             |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....   | 3,866                                    | 423,659                  | 419,989                     | 6,193   | 4,769                           | 179,717                    | 131,493                                   | 20                          | 3,382                                     | 414,108                | 410,456                  | 5,908                       | 4,565   | 177,114                         | 134,270                    | 20                            |   |
| \$1 under \$1,000.....                               | 407                                      | 533                      | 528                         | 7   | 17                              | 199                        | 199                                       | -                           | 278                                       | 437                    | 434                      | 7                           | 17  | -                               | 253                        | -                             |   |
| \$1,000 under \$2,500.....                           | 407                                      | 1,651                    | 1,528                       | -   | 85                              | 197                        | 205                                       | -                           | 330                                       | 1,335                  | 1,214                    | -                           | 52  | 21                              | 808                        | -                             |   |
| \$2,500 under \$5,000.....                           | 330                                      | 2,250                    | 2,227                       | 15  | 138                             | 155                        | 379                                       | -                           | 255                                       | 1,720                  | 1,697                    | 15                          | 85  | 138                             | 839                        | -                             |   |
| \$5,000 under \$10,000.....                          | 663                                      | 10,768                   | 10,578                      | 445   | 346                             | 1,500                      | 3,544                                     | -                           | 562                                       | 8,991                  | 8,804                    | 160                         | 297   | 1,012                           | 5,088                      | -                             |   |
| \$10,000 under \$25,000.....                         | 889                                      | 35,600                   | 35,219                      | 1,180   | 759                             | 6,447                      | 15,662                                    | -                           | 889                                       | 35,600                 | 35,219                   | 1,180                       | 759   | 6,447                           | 15,662                     | -                             |   |
| \$25,000 under \$50,000.....                         | 709                                      | 49,483                   | 49,079                      | 891   | 906                             | 11,256                     | 22,026                                    | -                           | 684                                       | 47,872                 | 47,469                   | 891                         | 906   | 11,256                          | 22,026                     | -                             |   |
| \$50,000 under \$100,000.....                        | 280                                      | 38,193                   | 38,076                      | 1,342   | 469                             | 11,029                     | 11,496                                    | -                           | 255                                       | 33,711                 | 33,604                   | 1,342                       | 408   | 9,548                           | 11,774                     | -                             |   |
| \$100,000 under \$200,000.....                       | 81                                       | 22,261                   | 22,215                      | 385   | 1,777                           | 8,076                      | 9,060                                     | 20                          | 81  | 22,261                 | 22,215                   | 385                         | 1,777   | 8,076                           | 9,060                      | 20                            |   |
| \$200,000 or more.....                               | 23                                       | 261,607                  | 260,539                     | 1,928   | 1,872                           | 141,027                    | 67,832                                    | -                           | 22  | 260,868                | 259,800                  | 1,928                       | 1,864   | 140,616                         | 67,832                     | -                             |   |
| Receipts not reported.....                           | (*)                                      | (*)                      | -                           | (*)   | (*)                             | (*)                        | (*)                                       | -                           | (*)                                       | (*)                    | -                        | (*)                         | (*)   | (*)                             | (*)                        | -                             |   |
| Other Services                                       |  |                          |                             |   |                                 |                            |   |                             |   |                        |                          |                             |   |                                 |                            |                               |   |
| Total.....   | 3,616                                    | 110,763                  | 109,971                     | 22,738  | 3,088                           | 22,504                     | 21,154                                    | 5,751                       | 2,186                                     | 89,599                 | 88,946                   | 18,354                      | 1,345   | 18,681                          | 24,722                     | 3,986                         |   |
| \$1 under \$1,000.....                               | 278                                      | 126                      | 106                         | 25  | 2                               | 60                         | 130                                       | 298                         | 281                                       | 968                    | 967                      | 32                          | 17  | 26                              | 545                        | -                             |   |
| \$1,000 under \$2,500.....                           | 255                                      | 405                      | 404                         | 61  | 18                              | 38                         | 406                                       | 191                         | 281                                       | 968                    | 967                      | 32                          | 17  | 26                              | 545                        | -                             |   |
| \$2,500 under \$5,000.....                           | 408                                      | 1,537                    | 1,533                       | 112   | 58                              | 100                        | 406                                       | 191                         | 612                                       | 4,501                  | 4,479                    | 386                         | 117   | 340                             | 1,871                      | -                             |   |
| \$5,000 under \$10,000.....                          | 739                                      | 5,321                    | 5,289                       | 534   | 257                             | 577                        | 1,531                                     | 58                          | 502                                       | 8,547                  | 8,497                    | 1,308                       | 288   | 779                             | 3,013                      | 23                            |   |
| \$10,000 under \$25,000.....                         | 705                                      | 11,636                   | 11,582                      | 1,703   | 459                             | 1,296                      | 2,520                                     | 58                          | 381                                       | 13,357                 | 13,195                   | 1,745                       | 360   | 2,472                           | 3,282                      | 655                           |   |
| \$25,000 under \$50,000.....                         | 559                                      | 19,879                   | 19,609                      | 2,338   | 1,393                           | 3,209                      | 2,678                                     | 757                         | 381                                       | 13,357                 | 13,195                   | 1,745                       | 360   | 2,472                           | 3,282                      | 655                           |   |
| \$50,000 under \$100,000.....                        | 399                                      | 49,542                   | 49,256                      | 13,689  | 669                             | 10,978                     | 7,554                                     | 2,973                       | 317                                       | 40,467                 | 40,181                   | 10,607                      | 394   | 9,493                           | 7,765                      | 1,839                         |   |
| \$100,000 under \$200,000.....                       | 18                                       | 22,229                   | 22,182                      | 4,276   | 232                             | 6,204                      | 7,162                                     | 1,469                       | 17  | 21,671                 | 21,627                   | 4,276                       | 169   | 5,571                           | 8,163                      | 1,469                         |   |
| \$200,000 or more.....                               | 255                                      | 88                       | -                           | -   | -                               | 42                         | 137                                       | -                           | (*)                                       | (*)                    | -                        | (*)                         | (*)   | (*)                             | (*)                        | -                             |   |
| Receipts not reported.....                           | (*)                                      | (*)                      | -                           | (*)   | (*)                             | (*)                        | (*)                                       | -                           | (*)                                       | (*)                    | -                        | (*)                         | (*)   | (*)                             | (*)                        | -                             |   |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Net loss exceeds net profit.

NOTE: Estimates for "partnerships not allocable" and "nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals. For "insurance, insurance, and real estate" data are distributed by size of "total receipts" rather than "business receipts." See text for explanatory statements and "Description of the Samples and Limitations of the Data."



## PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES

| State and industry   | Partnerships with and without net profit |           |                             |                                |  |                               |                             |                                    |  | Partnerships with net profit |                                  |
|--|--|-----------|-----------------------------|--------------------------------|--|-------------------------------|-----------------------------|------------------------------------|--|------------------------------|----------------------------------|
|  | Number of—                               |           | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Number of partnerships       | Net profit<br>(Thousand dollars) |
|  | Partnerships                             | Partners  | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |                               |                             |                                    |  |                              |                                  |
|  | (1)                                      | (2)       | (3)                         | (4)                            | (5)  | (6)                           | (7)                         | (8)                                | (9)  | (10)                         | (11)                             |
| UNITED STATES, TOTAL   |  |           |                             |                                |  |                               |                             |                                    |  |                              |                                  |
| All industries.....  | 917,527                                  | 3,069,702 | 82,927,661                  | 80,595,400                     | 42,946,344   | 11,157,402                    | 2,361,370                   | 3,325,513                          | 11,421,817                                   | 660,489                      | 13,585,787                       |
| Agriculture, forestry, and fisheries.....                                | 122,032                                  | 301,542   | 5,564,423                   | 5,382,226                      | 3,183,410  | 539,738                       | 159,441                     | 422,215                            | 665,463                                      | 87,619                       | 952,044                          |
| Farms.....   | 111,083                                  | 274,415   | 4,708,217                   | 4,542,359                      | 2,643,890  | 438,363                       | 147,252                     | 388,226                            | 552,775                                      | 80,160                       | 817,320                          |
| Field crop farms.....  | 41,373                                   | 105,215   | 1,634,722                   | 1,563,796                      | 760,703  | 172,662                       | 61,222                      | 159,951                            | 258,594                                      | 32,554                       | 337,161                          |
| Livestock farms.....   | 53,853                                   | 125,290   | 2,371,718                   | 2,302,919                      | 1,511,727  | 123,124                       | 57,692                      | 175,898                            | 216,955                                      | 38,202                       | 351,052                          |
| Other farms.....   | 15,857                                   | 43,910    | 701,777                     | 675,644                        | 371,460  | 142,577                       | 28,338                      | 52,377                             | 77,226                                       | 9,404                        | 129,107                          |
| Other agriculture, forestry, and fisheries.....                          | 10,949                                   | 27,127    | 856,206                     | 839,867                        | 539,520  | 101,375                       | 12,189                      | 33,989                             | 112,688                                      | 7,459                        | 134,724                          |
| Mining.....  | 12,733                                   | 95,457    | 1,033,282                   | 968,535                        | 417,053  | 124,316                       | 30,564                      | 80,555                             | 69,810                                       | 6,901                        | 192,006                          |
| Contract construction.....   | 49,644                                   | 108,528   | 7,489,779                   | 7,379,106                      | 5,533,663  | 1,283,841                     | 111,916                     | 189,912                            | 802,045                                      | 41,993                       | 900,151                          |
| General contractors.....   | 17,307                                   | 38,550    | 4,829,302                   | 4,742,162                      | 3,839,661  | 640,914                       | 54,463                      | 123,368                            | 380,218                                      | 14,066                       | 450,367                          |
| Special trade contractors.....   | 32,278                                   | 69,860    | 2,649,567                   | 2,626,186                      | 1,685,580  | 642,712                       | 57,252                      | 66,543                             | 420,200                                      | 27,868                       | 448,157                          |
| Manufacturing.....   | 32,598                                   | 78,743    | 5,582,195                   | 5,530,725                      | 3,826,054  | 1,126,642                     | 107,828                     | 169,138                            | 544,111                                      | 25,587                       | 608,620                          |
| Transportation, communication, electric, gas, and sanitary services..... | 15,180                                   | 39,666    | 1,256,085                   | 1,232,282                      | 681,425  | 251,093                       | 43,534                      | 78,135                             | 151,932                                      | 11,396                       | 171,949                          |
| Wholesale and retail trade.....  | 209,180                                  | 472,260   | 34,819,444                  | 34,451,897                     | 26,010,041   | 2,647,821                     | 502,891                     | 350,660                            | 2,277,163                                    | 166,537                      | 2,441,866                        |
| Wholesale trade.....   | 32,092                                   | 77,924    | 11,078,093                  | 10,971,721                     | 8,999,598  | 617,740                       | 106,144                     | 82,592                             | 555,174                                      | 25,057                       | 592,809                          |
| Retail trade.....  | 174,714                                  | 388,871   | 23,225,374                  | 22,967,285                     | 16,628,117   | 1,987,581                     | 388,320                     | 262,333                            | 1,687,330                                    | 139,516                      | 1,812,675                        |
| General merchandise stores.....  | 9,911                                    | 23,767    | 1,264,360                   | 1,246,979                      | 891,546  | 101,538                       | 21,320                      | 21,517                             | 93,704                                       | 7,575                        | 100,798                          |
| Food stores.....   | 26,731                                   | 58,557    | 4,936,165                   | 4,904,533                      | 3,930,206  | 306,845                       | 64,770                      | 43,627                             | 253,839                                      | 22,830                       | 271,482                          |
| Automotive dealers.....  | 34,944                                   | 75,602    | 5,983,954                   | 5,924,460                      | 4,746,796  | 374,021                       | 72,540                      | 39,819                             | 305,852                                      | 28,059                       | 327,814                          |
| Apparel and accessory stores.....  | 11,193                                   | 24,868    | 1,288,969                   | 1,268,279                      | 817,211  | 130,419                       | 21,218                      | 11,401                             | 139,085                                      | 9,219                        | 146,935                          |
| Furniture, home furnishings, and equipment stores.....                   | 11,338                                   | 25,599    | 1,494,093                   | 1,461,406                      | 963,474  | 143,325                       | 25,898                      | 16,961                             | 145,159                                      | 9,238                        | 153,914                          |
| Eating and drinking places.....  | 35,039                                   | 75,978    | 2,468,083                   | 2,440,979                      | 1,192,121  | 460,020                       | 84,324                      | 58,506                             | 265,332                                      | 27,585                       | 293,916                          |
| Other retail trade.....  | 45,558                                   | 104,500   | 5,789,750                   | 5,720,649                      | 4,086,763  | 471,413                       | 98,250                      | 70,502                             | 484,359                                      | 35,010                       | 517,816                          |
| Finance, insurance, and real estate.....                                 | 298,061                                  | 1,475,876 | 10,671,590                  | 9,380,739                      | 5,011,859  | 1,316,045                     | 1,055,366                   | 1,484,146                          | 1,072,530                                    | 177,365                      | 2,263,234                        |
| Finance.....   | 65,602                                   | 335,623   | 3,434,796                   | 2,626,721                      | 1,177,112  | 928,404                       | 130,629                     | 33,945                             | 663,296                                      | 33,762                       | 933,107                          |
| Insurance agents, brokers, and service.....                              | 11,311                                   | 29,870    | 770,852                     | 757,213                        | 137,111  | 100,586                       | 9,019                       | 9,033                              | 228,639                                      | 9,922                        | 231,289                          |
| Real estate.....   | 221,148                                  | 810,383   | 6,465,942                   | 5,996,805                      | 2,477,036  | 287,055                       | 915,718                     | 1,441,168                          | 180,595                                      | 133,681                      | 1,098,838                        |
| Services.....  | 176,252                                  | 492,403   | 16,473,169                  | 16,233,941                     | 2,780,024  | 3,862,888                     | 348,664                     | 549,968                            | 5,828,786                                    | 142,159                      | 6,044,722                        |
| Hotels, rooming houses, camps, and other lodging places.....             | 12,108                                   | 40,329    | 874,992                     | 847,119                        | 302,142  | 181,452                       | 58,660                      | 103,586                            | 63,661                                       | 7,937                        | 110,735                          |
| Personal services.....   | 30,438                                   | 66,646    | 1,228,440                   | 1,212,135                      | 516,125  | 320,435                       | 35,906                      | 62,456                             | 237,501                                      | 25,175                       | 250,510                          |
| Laundries and dry cleaning plants.....                                   | 11,646                                   | 26,623    | 559,793                     | 549,343                        | 247,837  | 176,334                       | 18,710                      | 36,567                             | 78,374                                       | 8,990                        | 86,074                           |
| Beauty and barber shops.....   | 13,351                                   | 27,869    | 309,547                     | 307,475                        | 122,734  | 100,049                       | 7,583                       | 81,137                             | 81,070                                       | 11,753                       | 83,190                           |
| Other personal services.....   | 5,441                                    | 12,154    | 359,100                     | 355,317                        | 145,554  | 43,752                        | 9,613                       | 17,752                             | 78,057                                       | 4,432                        | 81,246                           |
| Business services.....   | 25,781                                   | 70,454    | 1,200,232                   | 1,170,703                      | 531,486  | 231,392                       | 26,114                      | 125,968                            | 195,597                                      | 18,737                       | 250,492                          |
| Automobile parking, repair, and services.....                            | 17,699                                   | 40,848    | 832,407                     | 819,035                        | 455,061  | 120,543                       | 21,984                      | 41,495                             | 136,366                                      | 13,645                       | 148,068                          |
| Amusement and recreation services, including motion pictures.....        | 13,445                                   | 46,038    | 784,168                     | 740,954                        | 300,328  | 147,083                       | 26,711                      | 81,405                             | 70,837                                       | 7,448                        | 122,196                          |
| Medical and health services.....   | 23,709                                   | 72,170    | 4,123,286                   | 4,093,379                      | 171,867  | 812,662                       | 62,993                      | 51,115                             | 2,087,606                                    | 22,291                       | 2,098,835                        |
| Offices of physicians and surgeons.....                                  | 15,822                                   | 48,612    | 3,049,506                   | 3,032,893                      | 41,002   | 521,688                       | 36,276                      | 27,914                             | 1,763,107                                    | 15,361                       | 1,766,544                        |
| Other medical and health services.....                                   | 7,887                                    | 23,558    | 1,073,780                   | 1,060,486                      | 130,865  | 290,974                       | 26,717                      | 23,201                             | 324,499                                      | 6,930                        | 332,291                          |
| Legal services.....  | 24,777                                   | 80,483    | 3,935,380                   | 3,894,340                      | 38,304   | 805,307                       | 50,359                      | 42,749                             | 2,124,330                                    | 23,463                       | 2,133,099                        |
| Other services.....  | 28,295                                   | 75,435    | 3,494,264                   | 3,456,276                      | 464,711  | 1,244,014                     | 65,937                      | 41,194                             | 912,888                                      | 23,463                       | 930,787                          |
| 27 STATES, TOTAL   |  |           |                             |                                |  |                               |                             |                                    |  |                              |                                  |
| All industries.....  | 785,585                                  | 2,619,244 | 72,367,634                  | 70,309,740                     | 37,314,489   | 9,870,284                     | 2,074,199                   | 2,850,519                          | 9,991,439                                    | 564,998                      | 11,881,898                       |
| Agriculture, forestry, and fisheries.....                                | 100,735                                  | 251,194   | 4,437,902                   | 4,289,059                      | 2,557,612  | 448,575                       | 130,798                     | 321,297                            | 538,659                                      | 72,136                       | 771,496                          |
| Farms.....   | 91,370                                   | 227,633   | 3,712,564                   | 3,576,142                      | 1,407,198  | 368,878                       | 120,335                     | 292,878                            | 437,311                                      | 65,690                       | 653,160                          |
| Field crop farms.....  | 33,172                                   | 85,069    | 1,206,527                   | 1,153,056                      | 569,444  | 133,982                       | 48,787                      | 109,664                            | 192,301                                      | 26,013                       | 251,175                          |
| Livestock farms.....   | 43,704                                   | 101,936   | 1,871,503                   | 1,812,934                      | 1,204,972  | 99,203                        | 44,791                      | 135,819                            | 171,085                                      | 30,977                       | 278,849                          |
| Other farms.....   | 14,494                                   | 40,628    | 634,934                     | 610,152                        | 332,812  | 128,693                       | 26,757                      | 47,395                             | 73,925                                       | 8,700                        | 123,136                          |
| Other agriculture, forestry, and fisheries.....                          | 9,365                                    | 23,561    | 724,998                     | 712,917                        | 450,414  | 86,697                        | 10,463                      | 28,419                             | 101,348                                      | 6,446                        | 118,336                          |
| Mining.....  | 8,754                                    | 51,338    | 917,172                     | 856,965                        | 368,777  | 111,564                       | 26,618                      | 71,134                             | 67,583                                       | 4,456                        | 177,161                          |
| Contract construction.....   | 42,275                                   | 92,672    | 6,400,198                   | 6,306,272                      | 4,711,047  | 1,099,217                     | 94,588                      | 166,234                            | 700,634                                      | 35,825                       | 786,439                          |
| General contractors.....   | 14,714                                   | 32,825    | 4,065,146                   | 3,990,801                      | 3,211,419  | 529,232                       | 45,261                      | 109,891                            | 338,159                                      | 12,010                       | 398,358                          |
| Special trade contractors.....   | 27,507                                   | 59,739    | 2,325,368                   | 2,305,939                      | 1,491,666  | 569,985                       | 49,159                      | 56,305                             | 361,250                                      | 23,761                       | 386,856                          |
| Manufacturing.....   | 28,712                                   | 69,331    | 5,013,064                   | 4,966,330                      | 3,424,792  | 1,027,552                     | 96,392                      | 147,990                            | 490,146                                      | 22,510                       | 548,052                          |
| Transportation, communication, electric, gas, and sanitary services..... | 12,601                                   | 30,693    | 1,107,996                   | 1,086,319                      | 613,431  | 226,210                       | 38,604                      | 66,122                             | 131,071                                      | 9,338                        | 149,703                          |
| Wholesale and retail trade.....  | 180,139                                  | 406,313   | 30,467,383                  | 30,145,083                     | 22,728,109   | 2,335,897                     | 441,794                     | 301,627                            | 2,001,116                                    | 143,771                      | 2,143,423                        |
| Wholesale trade.....   | 28,606                                   | 68,953    | 9,967,491                   | 9,871,979                      | 8,083,648  | 562,556                       | 94,346                      | 72,882                             | 503,208                                      | 22,540                       | 537,604                          |
| Retail trade.....  | 149,360                                  | 332,342   | 20,034,718                  | 19,810,676                     | 14,299,037   | 1,735,730                     | 339,599                     | 223,738                            | 1,466,576                                    | 119,468                      | 1,572,764                        |
| General merchandise stores.....  | 8,037                                    | 19,413    | 1,044,878                   | 1,030,850                      | 733,345  | 85,068                        | 17,293                      | 17,570                             | 77,717                                       | 6,221                        | 83,244                           |
| Food stores.....   | 22,881                                   | 49,950    | 4,278,690                   | 4,250,807                      | 3,399,289  | 270,310                       | 57,570                      | 37,717                             | 221,108                                      | 19,592                       | 236,371                          |
| Automotive dealers.....  | 29,228                                   | 63,341    | 5,091,748                   | 5,042,563                      | 4,035,748  | 323,604                       | 62,554                      | 32,925                             | 260,989                                      | 23,491                       | 280,001                          |
| Apparel and accessory stores.....  | 9,373                                    | 20,896    | 1,091,819                   | 1,073,224                      | 684,743  | 112,065                       | 17,972                      | 9,906                              | 118,136                                      | 7,610                        | 125,056                          |
| Furniture, home furnishings, and equipment stores.....                   | 10,090                                   | 22,845    | 1,343,668                   | 1,312,522                      | 865,384  | 131,147                       | 23,671                      | 15,362                             | 129,009                                      | 8,186                        | 136,817                          |
| Eating and drinking places.....  | 30,766                                   | 66,797    | 2,165,012                   | 2,143,271                      | 1,044,063  | 400,353                       | 74,300                      | 50,790                             | 236,945                                      | 24,405                       | 260,104                          |
| Other retail trade.....  | 38,985                                   | 89,100    | 5,018,903                   | 4,957,439                      | 3,536,465  | 413,183                       | 86,239                      | 59,468                             | 422,672                                      | 29,963                       | 450,991                          |
| Finance, insurance, and real estate.....                                 | 258,415                                  | 1,284,020 | 9,444,995                   | 8,291,482                      | 429,320  | 1,153,711                     | 936,369                     |                                    |  |                              |                                  |

## PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| State and industry   | Partnerships with and without net profit |          |                             |                                |  |                               |                             |                                    |  | Partnerships with net profit |                                  |
|--|--|----------|-----------------------------|--------------------------------|--|-------------------------------|-----------------------------|------------------------------------|--|------------------------------|----------------------------------|
|  | Number of—                               |          | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Number of partnerships       | Net profit<br>(Thousand dollars) |
|  | Partnerships                             | Partners | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |                               |                             |                                    |  |                              |                                  |
| ALABAMA  | (1)                                      | (2)      | (3)                         | (4)                            | (5)  | (6)                           | (7)                         | (8)                                | (9)  | (10)                         | (11)                             |
| All industries.....  | 11,597                                   | 41,284   | 1,245,927                   | 1,221,777                      | 797,306  | 131,928                       | 17,834                      | 36,608                             | 162,867                                      | 8,460                        | 174,612                          |
| Agriculture, forestry, and fisheries.....                                | 1,924                                    | 4,428    | 91,011                      | 86,654                         | 59,117   | 6,935                         | 935                         | 6,909                              | 9,546  | 1,144                        | 12,218                           |
| Farms.....   | 1,764                                    | 4,073    | 78,741                      | 74,666                         | 48,395   | 6,290                         | 803                         | 6,430                              | 9,665  | 1,075                        | 11,848                           |
| Field crop farms.....  | 695                                      | 1,613    | 35,088                      | 32,244                         | 17,479   | 2,895                         | 499                         | 3,633                              | 5,974  | 548                          | 6,932                            |
| Livestock farms.....   | 915                                      | 1,942    | 28,459                      | 27,915                         | 20,394   | 1,760                         | 184                         | 1,934                              | 2,197  | 434                          | 3,198                            |
| Other farms.....   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Other agriculture, forestry, and fisheries.....                          | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Mining.....  | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Contract construction.....   | 872                                      | 1,786    | 113,392                     | 112,913                        | 85,570   | 19,468                        | 1,597                       | 2,625                              | 10,214                                       | 718                          | 11,063                           |
| General contractors.....   | 273                                      | 552      | 67,498                      | 67,077                         | 54,501   | 9,186                         | 808                         | 1,690                              | 3,794  | 259                          | 4,253                            |
| Special trade contractors.....   | 599                                      | 1,234    | 45,894                      | 45,836                         | 31,069   | 10,282                        | 789                         | 935                                | 6,420  | 459                          | 6,810                            |
| Manufacturing.....   | 445                                      | 1,097    | 125,430                     | 124,703                        | 87,360   | 24,412                        | 1,916                       | 3,459                              | 10,946                                       | 382                          | 11,060                           |
| Transportation, communication, electric, gas, and sanitary services..... | 250                                      | 551      | 22,376                      | 21,669                         | 11,862   | 3,463                         | 506                         | 1,939                              | 1,155  | 194                          | 1,469                            |
| Wholesale and retail trade.....  | 3,765                                    | 8,704    | 656,811                     | 649,534                        | 508,062  | 44,565                        | 8,065                       | 7,360                              | 37,592                                       | 3,046                        | 40,685                           |
| Wholesale trade.....   | 527                                      | 1,221    | 196,289                     | 194,967                        | 162,267  | 10,424                        | 1,703                       | 2,862                              | 8,162  | 390                          | 8,827                            |
| Retail trade.....  | 3,203                                    | 7,393    | 466,524                     | 434,624                        | 330,616  | 33,334                        | 6,292                       | 4,380                              | 28,819                                       | 2,621                        | 31,247                           |
| General merchandise stores.....  | 438                                      | 997      | 59,323                      | 58,871                         | 44,813   | 4,152                         | 601                         | 580                                | 4,353  | 407                          | 4,723                            |
| Food stores.....   | 586                                      | 1,209    | 105,140                     | 104,798                        | 87,108   | 5,501                         | 950                         | 1,183                              | 3,795  | 500                          | 4,562                            |
| Automotive dealers.....  | 976                                      | 2,388    | 125,326                     | 124,662                        | 97,304   | 6,585                         | 2,935                       | 672                                | 5,887  | 772                          | 6,128                            |
| Apparel and accessory stores.....  | 230                                      | 470      | 24,472                      | 24,047                         | 15,622   | 2,738                         | 253                         | 160                                | 3,369  | (*)                          | (*)                              |
| Furniture, home furnishings, and equipment stores.....                   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Eating and drinking places.....  | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Other retail trade.....  | 700                                      | 1,731    | 91,007                      | 87,852                         | 61,838   | 9,419                         | 1,076                       | 1,370                              | 8,609  | 554                          | 9,112                            |
| Finance, insurance, and real estate.....                                 | 1,795                                    | 17,983   | 42,002                      | 32,073                         | 4,822  | 1,648                         | 1,799                       | 6,912                              | 12,985                                       | 1,180                        | 15,856                           |
| Finance.....   | 371                                      | 13,927   | 9,166                       | 201                            | 51   | 106                           | 345                         | 139                                | 6,749  | 310                          | 6,802                            |
| Insurance agents, brokers, and service.....                              | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Real estate.....   | 1,356                                    | 3,804    | 28,042                      | 27,085                         | 3,855  | 935                           | 1,425                       | 6,726                              | 4,166  | 802                          | 6,984                            |
| Services.....  | 2,363                                    | 6,021    | 172,078                     | 171,579                        | 33,596   | 29,967                        | 2,766                       | 5,097                              | 74,333                                       | 1,726                        | 75,513                           |
| Hotels, rooming houses, camps, and other lodging places.....             | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Personal services.....   | 409                                      | 875      | 13,906                      | 13,855                         | 8,099  | 4,755                         | 338                         | 505                                | 1,391  | 295                          | 1,409                            |
| Laundries and dry cleaning plants.....                                   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Beauty and barber shops.....   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Other personal services.....   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Business services.....   | 533                                      | 1,344    | 21,567                      | 21,550                         | 8,500  | 3,378                         | 486                         | 1,927                              | 4,536  | 359                          | 5,002                            |
| Automobile parking, repair, and services.....                            | 344                                      | 772      | 12,732                      | 12,689                         | 6,662  | 1,386                         | 339                         | 904                                | 964  | 255                          | 1,200                            |
| Amusement and recreation services, including motion pictures.....        | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Medical and health services.....   | 338                                      | 895      | 69,551                      | 69,465                         | 2,065  | 9,850                         | 697                         | 495                                | 43,292                                       | 337                          | 43,292                           |
| Offices of physicians and surgeons.....                                  | 326                                      | 866      | 65,208                      | 65,150                         | 531  | 8,874                         | 641                         | 472                                | 42,630                                       | 325                          | 42,630                           |
| Other medical and health services.....                                   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Legal services.....  | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Other services.....  | 335                                      | 704      | 21,421                      | 21,211                         | 6,689  | 5,611                         | 344                         | 472                                | 6,285  | 273                          | 6,462                            |
| CALIFORNIA   | 122,869                                  | 456,827  | 12,523,858                  | 12,097,598                     | 6,428,849  | 1,723,438                     | 403,170                     | 623,364                            | 1,267,193                                    | 76,269                       | 1,841,678                        |
| Agriculture, forestry, and fisheries.....                                | 11,561                                   | 33,051   | 950,204                     | 913,405                        | 566,407  | 165,187                       | 42,709                      | 57,582                             | 49,843                                       | 6,232                        | 131,006                          |
| Farms.....   | 9,682                                    | 28,022   | 760,559                     | 727,859                        | 443,876  | 135,875                       | 39,377                      | 50,311                             | 26,248                                       | 5,137                        | 103,217                          |
| Field crop farms.....  | 2,620                                    | 7,013    | 274,118                     | 261,885                        | 140,274  | 53,018                        | 16,321                      | 16,597                             | 16,181                                       | 1,595                        | 38,864                           |
| Livestock farms.....   | 2,462                                    | 6,300    | 243,247                     | 232,195                        | 175,914  | 20,432                        | 8,850                       | 15,074                             | 19,412                                       | 1,287                        | 18,025                           |
| Other farms.....   | 4,600                                    | 14,709   | 245,194                     | 233,779                        | 127,688  | 62,425                        | 14,206                      | 18,680                             | 19,479                                       | 2,255                        | 46,328                           |
| Other agriculture, forestry, and fisheries.....                          | 1,879                                    | 5,029    | 189,645                     | 185,546                        | 122,531  | 29,312                        | 3,332                       | 7,271                              | 23,595                                       | 1,095                        | 27,789                           |
| Mining.....  | 776                                      | 3,107    | 51,579                      | 49,450                         | 20,873   | 8,907                         | 2,367                       | 3,865                              | 18,395                                       | 259                          | 7,046                            |
| Contract construction.....   | 4,678                                    | 10,649   | 1,750,013                   | 1,712,239                      | 1,352,933  | 194,708                       | 16,285                      | 67,476                             | 168,134                                      | 3,857                        | 193,418                          |
| General contractors.....   | 1,851                                    | 4,280    | 1,428,877                   | 1,394,341                      | 1,142,137  | 112,099                       | 8,638                       | 62,297                             | 128,775                                      | 1,428                        | 148,958                          |
| Special trade contractors.....   | 2,827                                    | 6,369    | 312,136                     | 317,898                        | 210,796  | 82,609                        | 7,647                       | 5,179                              | 39,359                                       | 2,429                        | 44,460                           |
| Manufacturing.....   | 5,580                                    | 13,481   | 820,754                     | 809,995                        | 555,273  | 160,449                       | 17,094                      | 21,760                             | 69,387                                       | 3,771                        | 84,828                           |
| Transportation, communication, electric, gas, and sanitary services..... | 2,347                                    | 5,405    | 207,931                     | 203,926                        | 106,509  | 48,248                        | 11,647                      | 10,621                             | 28,307                                       | 1,781                        | 32,046                           |
| Wholesale and retail trade.....  | 24,435                                   | 58,499   | 4,676,452                   | 4,606,354                      | 3,285,674  | 449,306                       | 76,922                      | 48,240                             | 288,754                                      | 18,739                       | 318,459                          |
| Wholesale trade.....   | 4,130                                    | 9,989    | 1,454,896                   | 1,435,557                      | 1,141,088  | 98,911                        | 13,044                      | 9,933                              | 73,497                                       | 2,986                        | 78,570                           |
| Retail trade.....  | 20,047                                   | 47,856   | 3,172,042                   | 3,121,663                      | 2,111,296  | 345,492                       | 63,239                      | 37,669                             | 211,704                                      | 15,600                       | 235,949                          |
| General merchandise stores.....  | 715                                      | 2,332    | 107,431                     | 105,764                        | 71,802   | 8,143                         | 1,563                       | 1,394                              | 6,610  | 511                          | 7,416                            |
| Food stores.....   | 2,575                                    | 6,307    | 686,231                     | 678,622                        | 527,613  | 51,808                        | 11,500                      | 6,672                              | 26,443                                       | 2,131                        | 31,857                           |
| Automotive dealers.....  | 3,677                                    | 7,889    | 804,483                     | 794,712                        | 607,254  | 67,363                        | 9,152                       | 5,707                              | 39,786                                       | 3,065                        | 43,209                           |
| Apparel and accessory stores.....  | 1,355                                    | 3,116    | 136,448                     | 130,536                        | 82,057   | 15,016                        | 2,831                       | 1,620                              | 11,817                                       | 962                          | 13,539                           |
| Furniture, home furnishings, and equipment stores.....                   | 1,413                                    | 3,557    | 233,713                     | 227,492                        | 149,310  | 23,531                        | 3,866                       | 2,704                              | 19,066                                       | 1,085                        | 21,964                           |
| Eating and drinking places.....  | 5,065                                    | 11,885   | 467,528                     | 461,854                        | 182,407  | 113,485                       | 18,782                      | 10,233                             | 45,113                                       | 3,794                        | 50,774                           |
| Other retail trade.....  | 5,247                                    | 12,770   | 736,208                     | 722,683                        | 490,853  | 66,146                        | 15,545                      | 9,476                              | 62,869                                       | 4,052                        | 67,190                           |
| Finance, insurance, and real estate.....                                 | 49,543                                   | 262,804  | 1,613,798                   | 1,397,843                      | 84,918   | 126,370                       | 172,160                     | 300,578                            | 138,703                                      | 23,547                       | 317,136                          |
| Finance.....   | 12,337                                   | 104,284  | 268,917                     | 182,415                        | 10,461   | 66,712                        | 10,873                      | 6,705                              | 7,079  | 5,409                        | 86,690                           |
| Insurance agents, brokers, and service.....                              | 1,276                                    | 3,047    | 88,592                      | 86,827                         | 7,618  | 14,665                        | 1,236                       | 1,220                              | 32,858                                       | 1,245                        | 33,350                           |
| Real estate.....   | 35,930                                   | 155,473  | 1,256,289                   | 1,128,601                      | 66,839   | 44,993                        | 160,051                     | 292,653                            | 178,640                                      | 16,993                       | 197,096                          |
| Services.....  | 23,795                                   | 69,393   | 2,450,279                   | 2,401,598                      | 455,099  | 570,093                       | 63,834                      | 113,077                            | 709,434                                      | 18,030                       | 757,213                          |
| Hotels, rooming houses, camps, and other lodging places.....             | 1,877                                    | 7,587    | 184,984                     | 180,445                        | 53,061   | 33,646                        | 14,076                      | 20,926                             | 21,844                                       | 1,233                        | 29,734                           |
| Personal services.....   | 3,553                                    | 7,539    | 167,260                     | 165,523                        | 70,960   | 48,730                        | 5,392                       | 10,893                             | 26,855                                       | 2,758                        | 29,711                           |
| Laundries and dry cleaning plants.....                                   | 1,460                                    | 3,106    | 95,466                      | 94,536                         | 43,165   | 28,719                        | 3,384                       | 8,303                              | 11,306                                       | 1,145                        | 13,012                           |
| Beauty and barber shops.....   | 1,571                                    | 3,247    | 45,628                      | 45,274                         | 18,943   | 15,218                        | 1,363                       | 1,351                              | 10,234                                       | 1,318                        | 10,709                           |
| Other personal services.....   | 522                                      | 1,186    | 26,166                      | 25,713                         | 8,852  | 4,793                         | 645                         | 1,239                              | 5,315  | 295                          | 5,990                            |
| Business services.....   | 4,643                                    | 12,154   | 209,950                     | 201,819                        | 88,035   | 39,022                        | 5,230                       | 11,854                             | 38,538                                       | 3,115                        | 46,930                           |
| Automobile parking, repair, and services.....                            | 2,681                                    | 6,862    | 165,087                     | 162,256                        | 89,481   | 28,421                        | 4,402                       | 7,382                              | 24,350                                       | 1,914                        | 26,960                           |
| Amusement and recreation services, including motion pictures.....        | 1,647                                    | 5,824    | 242,590                     | 226,835                        | 83,759   | 44,436                        | 6,051                       | 41,463                             | 17,221                                       | 868                          | 30,926                           |
| Medical and health services.....   | 3,294                                    | 11,800   | 767,273                     | 757,654                        | 21,302   | 196,827                       | 15,527                      | 10,408                             | 304,377                                      | 3,147                        | 308,004                          |
| Offices of physicians and surgeons.....                                  | 2,151                                    | 7,404    | 574,498                     | 567,910                        | 4,176  | 141,741                       | 10,015                      | 5,461                              | 257,287                                      | 2,098                        | 258,009                          |
| Other medical and health services.....                                   | 1,143                                    | 4,396    | 192,775                     | 189,744                        | 17,126   | 55,086                        | 5,512                       | 4,947                              | 47,090                                       | 1,049                        | 49,995                           |
| Legal services.....  | 2,474                                    | 7,685    | 420,129                     | 415,930                        | 3,855  | 94,781                        | 6,688                       | 5,372                              | 200,263                                      | 2,297                        | 204,686                          |
| Other services.....  | 3,626                                    | 9,942    | 294,006                     | 291,136                        | 44,646   | 84,230                        | 6,468                       | 4,779                              | 75,986                                       | 2,698                        | 80,262                           |

Footnotes at end of table.



## PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| State and industry   | Partnerships with and without net profit |          |                          |                             |                              |                    |                    |                    |                        | Partnerships with net profit |                               |
|--|--|----------|--------------------------|-----------------------------|------------------------------|--------------------|--------------------|--------------------|------------------------|------------------------------|-------------------------------|
|  | Number of—                               |          | Receipts                 |                             | Cost of sales and operations | Payroll            | Taxes              | Depreciation       | Net profit (less loss) | Number of partner-ships      | Net profit (Thousand dollars) |
|  | Partner-ships                            | Partners | Total (Thousand dollars) | Business (Thousand dollars) | (Thousand dollars)           | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)     |                              |                               |
| COLORADO   | (1)                                      | (2)      | (3)                      | (4)                         | (5)                          | (6)                | (7)                | (8)                | (9)                    | (10)                         | (11)                          |
| All industries.....  | 12,547                                   | 42,946   | 927,006                  | 897,156                     | 461,286                      | 111,283            | 23,968             | 37,889             | 149,732                | 8,982                        | 175,759                       |
| Agriculture, forestry, and fisheries.....                                | 2,005                                    | 4,822    | 118,134                  | 114,976                     | 76,015                       | 7,802              | 3,214              | 6,286              | 12,877                 | 1,471                        | 16,080                        |
| Farms.....   | 1,753                                    | 4,301    | 94,999                   | 92,093                      | 61,861                       | 5,694              | 2,803              | 5,484              | 9,133                  | 1,318                        | 11,475                        |
| Field crop farms.....  | 746                                      | 1,791    | 22,729                   | 22,309                      | 11,054                       | 2,344              | 922                | 2,416              | 2,562                  | 568                          | 3,799                         |
| Livestock farms.....   | 881                                      | 2,156    | 69,056                   | 66,588                      | 48,853                       | 2,789              | 1,817              | 2,801              | 6,364                  | 675                          | 7,421                         |
| Other farms.....   | 126                                      | 354      | 3,214                    | 3,196                       | 1,954                        | 561                | 64                 | 267                | 207                    | (*)                          | (*)                           |
| Other agriculture, forestry, and fisheries.....                          | 252                                      | 521      | 23,135                   | 22,883                      | 14,154                       | 2,108              | 411                | 802                | 3,744                  | (*)                          | (*)                           |
| Mining.....  | 354                                      | 2,159    | 28,274                   | 25,313                      | 14,988                       | 4,025              | 1,023              | 1,651              | 919                    | (*)                          | (*)                           |
| Contract construction.....   | 771                                      | 1,694    | 88,727                   | 87,995                      | 66,948                       | 16,813             | 907                | 909                | 12,052                 | 648                          | 12,636                        |
| General contractors.....   | 276                                      | 572      | 56,891                   | 56,329                      | 46,591                       | 5,302              | 367                | 249                | 5,812                  | 225                          | 6,054                         |
| Special trade contractors.....   | 495                                      | 1,122    | 31,836                   | 31,666                      | 20,357                       | 11,511             | 540                | 660                | 6,240                  | 423                          | 6,582                         |
| Manufacturing.....   | 233                                      | 545      | 27,373                   | 27,298                      | 17,744                       | 5,620              | 536                | 655                | 2,335                  | (*)                          | (*)                           |
| Transportation, communication, electric, gas, and sanitary services..... | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Wholesale and retail trade.....  | 2,627                                    | 5,929    | 346,610                  | 338,994                     | 248,320                      | 27,947             | 5,010              | 4,049              | 21,121                 | 1,972                        | 24,421                        |
| Wholesale trade.....   | 351                                      | 901      | 90,176                   | 86,965                      | 69,076                       | 4,634              | 1,138              | 693                | 5,291                  | 318                          | 5,522                         |
| Retail trade.....  | 2,224                                    | 4,923    | 252,439                  | 248,057                     | 177,243                      | 22,963             | 3,821              | 3,328              | 14,715                 | 1,626                        | 17,764                        |
| General merchandise stores.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Food stores.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Automotive dealers.....  | 465                                      | 998      | 82,231                   | 81,541                      | 63,049                       | 5,972              | 843                | 664                | 3,208                  | 310                          | 3,872                         |
| Apparel and accessory stores.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Furniture, home furnishings, and equipment stores.....                   | 184                                      | 368      | 14,893                   | 14,660                      | 9,556                        | 1,660              | 202                | 140                | 1,067                  | (*)                          | (*)                           |
| Eating and drinking places.....  | 535                                      | 1,130    | 39,331                   | 36,873                      | 19,381                       | 6,902              | 1,304              | 1,404              | 2,034                  | 412                          | 3,748                         |
| Other retail trade.....  | 618                                      | 1,366    | 59,910                   | 59,330                      | 45,805                       | 3,270              | 749                | 501                | 4,861                  | 471                          | 5,310                         |
| Finance, insurance, and real estate.....                                 | 4,066                                    | 20,324   | 110,571                  | 97,539                      | 4,627                        | 8,773              | 8,694              | 16,891             | 20,856                 | 2,485                        | 32,983                        |
| Finance.....   | 1,099                                    | 9,933    | 22,744                   | 16,396                      | 68                           | 5,148              | 741                | 857                | 6,001                  | 581                          | 8,147                         |
| Insurance agents, brokers, and service.....                              | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Real estate.....   | 2,789                                    | 9,972    | 82,219                   | 75,909                      | 4,559                        | 2,166              | 7,834              | 15,878             | 14,382                 | 1,779                        | 24,151                        |
| Services.....  | 2,428                                    | 7,336    | 188,500                  | 186,304                     | 21,419                       | 36,866             | 3,718              | 6,698              | 77,778                 | 2,013                        | 79,500                        |
| Hotels, rooming houses, camps, and other lodging places.....             | 182                                      | 1,394    | 13,047                   | 12,570                      | 3,519                        | 2,423              | 1,008              | 2,056              | 751                    | (*)                          | (*)                           |
| Personal services.....   | 279                                      | 558      | 7,567                    | 7,539                       | 3,178                        | 2,812              | 207                | 182                | 1,490                  | 229                          | 1,534                         |
| Laundries and dry cleaning plants.....                                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Beauty and barber shops.....   | 222                                      | 444      | 5,854                    | 5,849                       | 2,505                        | 2,090              | 150                | 128                | 1,240                  | (*)                          | (*)                           |
| Other personal services.....   | -  | -        | -                        | -                           | -                            | -                  | -                  | -                  | -                      | -                            | -                             |
| Business services.....   | 383                                      | 1,018    | 13,031                   | 12,876                      | 5,523                        | 3,215              | 329                | 1,611              | 2,774                  | 283                          | 2,977                         |
| Automobile parking, repair, and services.....                            | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Amusement and recreation services, including motion pictures.....        | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Medical and health services.....   | 403                                      | 1,272    | 61,808                   | 60,914                      | 748                          | 9,823              | 641                | 669                | 32,048                 | 373                          | 32,108                        |
| Offices of physicians and surgeons.....                                  | 247                                      | 869      | 49,141                   | 48,292                      | 381                          | 7,979              | 491                | 508                | 26,149                 | 247                          | 26,149                        |
| Other medical and health services.....                                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Legal services.....  | 427                                      | 1,291    | 47,785                   | 47,515                      | 449                          | 8,604              | 513                | 528                | 28,671                 | 402                          | 28,764                        |
| Other services.....  | 549                                      | 1,344    | 36,929                   | 36,744                      | 4,580                        | 8,860              | 671                | 803                | 11,547                 | 495                          | 11,621                        |
| FLORIDA  |  |          |                          |                             |                              |                    |                    |                    |                        |                              |                               |
| All industries.....  | 24,786                                   | 73,220   | 1,809,274                | 1,759,563                   | 914,104                      | 254,818            | 42,585             | 71,608             | 295,061                | 17,433                       | 336,652                       |
| Agriculture, forestry, and fisheries.....                                | 2,624                                    | 7,078    | 145,250                  | 141,484                     | 81,293                       | 20,297             | 3,630              | 10,249             | 19,561                 | 1,693                        | 25,131                        |
| Farms.....   | 2,240                                    | 6,206    | 115,539                  | 111,908                     | 62,039                       | 14,680             | 3,133              | 8,741              | 16,939                 | 1,373                        | 21,910                        |
| Field crop farms.....  | 389                                      | 918      | 26,452                   | 25,193                      | 14,543                       | 5,759              | 613                | 1,844              | 2,079                  | 213                          | 4,279                         |
| Livestock farms.....   | 512                                      | 1,334    | 32,466                   | 31,182                      | 18,436                       | 2,916              | 554                | 2,507              | 2,029                  | 315                          | 2,986                         |
| Other farms.....   | 1,339                                    | 3,954    | 56,621                   | 55,533                      | 29,060                       | 6,005              | 1,966              | 4,390              | 12,831                 | 845                          | 14,645                        |
| Other agriculture, forestry, and fisheries.....                          | 384                                      | 872      | 29,711                   | 29,576                      | 19,254                       | 5,617              | 497                | 1,508              | 2,622                  | 320                          | 3,221                         |
| Mining.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Contract construction.....   | 1,483                                    | 3,382    | 156,369                  | 155,046                     | 116,561                      | 22,187             | 2,077              | 3,213              | 15,082                 | 1,275                        | 18,242                        |
| General contractors.....   | 496                                      | 1,153    | 90,503                   | 89,291                      | 74,980                       | 6,759              | 768                | 1,018              | 5,500                  | 379                          | 7,326                         |
| Special trade contractors.....   | 987                                      | 2,229    | 65,866                   | 65,755                      | 41,581                       | 15,428             | 1,309              | 2,195              | 9,582                  | 896                          | 10,916                        |
| Manufacturing.....   | 731                                      | 1,633    | 53,553                   | 53,291                      | 36,556                       | 9,641              | 906                | 1,593              | 6,035                  | 584                          | 6,540                         |
| Transportation, communication, electric, gas, and sanitary services..... | 386                                      | 860      | 64,498                   | 63,235                      | 49,446                       | 19,021             | 431                | 2,181              | 4,858                  | (*)                          | (*)                           |
| Wholesale and retail trade.....  | 5,131                                    | 10,964   | 708,228                  | 702,127                     | 537,823                      | 54,458             | 8,245              | 7,083              | 39,024                 | 3,946                        | 42,411                        |
| Wholesale trade.....   | 622                                      | 1,433    | 233,247                  | 230,708                     | 197,755                      | 14,150             | 2,099              | 1,548              | 7,835                  | 327                          | 8,609                         |
| Retail trade.....  | 4,472                                    | 9,455    | 467,474                  | 463,944                     | 334,029                      | 39,774             | 6,100              | 5,494              | 30,813                 | 3,582                        | 33,426                        |
| General merchandise stores.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Food stores.....   | 460                                      | 958      | 95,367                   | 95,003                      | 77,376                       | 5,137              | 578                | 888                | 4,920                  | 455                          | 5,036                         |
| Automotive dealers.....  | 1,149                                    | 2,480    | 125,077                  | 124,542                     | 100,235                      | 7,491              | 1,273              | 798                | 5,067                  | 997                          | 5,497                         |
| Apparel and accessory stores.....  | 362                                      | 737      | 35,800                   | 35,052                      | 22,577                       | 3,390              | 444                | 556                | 3,885                  | 278                          | 4,040                         |
| Furniture, home furnishings, and equipment stores.....                   | 488                                      | 1,038    | 47,181                   | 46,793                      | 29,571                       | 5,547              | 792                | 792                | 3,927                  | 375                          | 4,364                         |
| Eating and drinking places.....  | 742                                      | 1,546    | 42,804                   | 42,570                      | 22,824                       | 6,821              | 1,149              | 1,040              | 2,988                  | 456                          | 3,771                         |
| Other retail trade.....  | 1,117                                    | 2,320    | 104,043                  | 103,097                     | 70,230                       | 9,373              | 1,341              | 1,194              | 8,923                  | 874                          | 9,540                         |
| Finance, insurance, and real estate.....                                 | 7,910                                    | 31,565   | 149,469                  | 125,992                     | 6,581                        | 12,242             | 15,059             | 27,778             | 12,716                 | 4,782                        | 33,158                        |
| Finance.....   | 1,829                                    | 12,261   | 13,050                   | 7,748                       | 38                           | 1,752              | 500                | 258                | 3,662                  | 1,039                        | 5,245                         |
| Insurance agents, brokers, and service.....                              | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Real estate.....   | 5,950                                    | 18,899   | 123,853                  | 105,779                     | 2,041                        | 9,024              | 14,463             | 27,268             | 5,033                  | 3,640                        | 23,600                        |
| Services.....  | 6,407                                    | 16,899   | 529,347                  | 515,844                     | 85,056                       | 116,368            | 12,194             | 19,229             | 197,668                | 4,913                        | 205,630                       |
| Hotels, rooming houses, camps, and other lodging places.....             | 962                                      | 3,094    | 79,322                   | 72,352                      | 25,742                       | 16,764             | 5,053              | 7,338              | 5,676                  | 479                          | 9,105                         |
| Personal services.....   | 924                                      | 1,891    | 26,021                   | 25,813                      | 11,779                       | 7,034              | 656                | 1,335              | 4,303                  | 756                          | 4,786                         |
| Laundries and dry cleaning plants.....                                   | 321                                      | 642      | 8,628                    | 8,562                       | 4,402                        | 2,868              | 231                | 701                | 576                    | 265                          | 791                           |
| Beauty and barber shops.....   | 420                                      | 868      | 8,684                    | 8,596                       | 4,181                        | 3,213              | 256                | 270                | 1,254                  | 364                          | 1,264                         |
| Other personal services.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Business services.....   | 594                                      | 1,556    | 18,718                   | 17,756                      | 8,810                        | 2,753              | 353                | 1,052              | 4,108                  | 453                          | 4,511                         |
| Automobile parking, repair, and services.....                            | 631                                      | 1,319    | 20,929                   | 20,273                      | 10,806                       | 3,061              | 496                | 1,890              | 3,569                  | 491                          | 3,702                         |
| Amusement and recreation services, including motion pictures.....        | 427                                      | 978      | 29,403                   | 28,982                      | 10,070                       | 4,855              | 857                | 3,275              | 4,026                  | 257                          | 7,142                         |
| Medical and health services.....   | 474                                      | 1,332    | 93,386                   | 92,244                      | 512                          | 13,411             | 893                | 866                | 59,728                 | 474                          | 59,728                        |
| Offices of physicians and surgeons.....                                  | 376                                      | 1,086    | 79,626                   | 78,502                      | 512                          | 12,570             | 834                | 694                | 49,699                 | 376                          | 49,699                        |
| Other medical and health services.....                                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Legal services.....  | 1,177                                    | 3,671    | 153,509                  | 150,938                     | 216                          | 28,594             | 1,951              | 1,972              | 87,997                 | 1,065                        | 88,141                        |
| Other services.....  | 1,218                                    | 3,058    | 108,059                  | 107,486                     | 17,121                       | 39,896             | 1,935              | 1,501              | 28,261                 | 938                          | 28,515                        |

Footnotes at end of table.

## PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| State and industry   | Partnerships with and without net profit |          |                          |                             |                              |                    |                    |                    |                        | Partnerships with net profit |                               |
|--|--|----------|--------------------------|-----------------------------|------------------------------|--------------------|--------------------|--------------------|------------------------|------------------------------|-------------------------------|
|  | Number of—                               |          | Receipts                 |                             | Cost of sales and operations | Payroll            | Taxes              | Depreciation       | Net profit (less loss) | Number of partnerships       | Net profit (Thousand dollars) |
|  | Partnerships                             | Partners | Total (Thousand dollars) | Business (Thousand dollars) | (Thousand dollars)           | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)     |                              |                               |
| GEORGIA  | (1)                                      | (2)      | (3)                      | (4)                         | (5)                          | (6)                | (7)                | (8)                | (9)                    | (10)                         | (11)                          |
| All industries.....  | 15,126                                   | 41,283   | 1,379,779                | 1,355,427                   | 826,730                      | 172,775            | 24,572             | 48,614             | 180,721                | 11,259                       | 205,807                       |
| Agriculture, forestry, and fisheries.....                                | 2,155                                    | 4,714    | 114,113                  | 112,019                     | 85,562                       | 13,402             | 1,938              | 8,176              | 119                    | 1,212                        | 9,910                         |
| Farms.....   | 2,104                                    | 4,612    | 104,233                  | 102,193                     | 76,490                       | 13,067             | 1,907              | 8,052              | 1244                   | 1,162                        | 9,681                         |
| Field crop farms.....  | 625                                      | 1,414    | 29,681                   | 29,031                      | 17,851                       | 4,528              | 544                | 2,619              | 3,473                  | 394                          | 4,107                         |
| Livestock farms.....   | 1,157                                    | 2,505    | 59,185                   | 57,857                      | 49,929                       | 6,730              | 917                | 3,318              | 14,709                 | 492                          | 4,207                         |
| Other farms.....   | 322                                      | 693      | 15,367                   | 15,305                      | 8,710                        | 1,809              | 446                | 2,115              | 992                    | 276                          | 1,367                         |
| Other agriculture, forestry, and fisheries.....                          | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Mining.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Contract construction.....   | 1,124                                    | 2,361    | 112,723                  | 112,092                     | 82,747                       | 21,910             | 1,432              | 2,806              | 12,496                 | 926                          | 13,377                        |
| General contractors.....   | 495                                      | 1,030    | 62,255                   | 61,888                      | 49,561                       | 9,289              | 581                | 1,159              | 4,560                  | 390                          | 4,967                         |
| Special trade contractors.....   | 629                                      | 1,331    | 50,468                   | 50,204                      | 33,186                       | 12,621             | 851                | 1,647              | 7,936                  | 536                          | 8,410                         |
| Manufacturing.....   | 625                                      | 1,481    | 106,226                  | 105,771                     | 73,292                       | 21,788             | 1,949              | 3,923              | 9,654                  | 507                          | 10,093                        |
| Transportation, communication, electric, gas, and sanitary services..... | 246                                      | 554      | 14,565                   | 14,554                      | 7,427                        | 2,129              | 289                | 1,080              | 2,035                  | 223                          | 2,047                         |
| Wholesale and retail trade.....  | 4,393                                    | 9,820    | 692,851                  | 684,117                     | 524,389                      | 53,131             | 8,563              | 7,619              | 44,411                 | 3,349                        | 47,686                        |
| Wholesale trade.....   | 490                                      | 1,147    | 186,344                  | 184,215                     | 152,866                      | 10,578             | 1,740              | 1,883              | 7,180                  | 300                          | 7,864                         |
| Retail trade.....  | 3,829                                    | 8,492    | 500,100                  | 493,555                     | 367,101                      | 41,989             | 6,750              | 5,597              | 36,686                 | 3,021                        | 39,137                        |
| General merchandise stores.....  | 248                                      | 569      | 39,741                   | 39,396                      | 27,288                       | 4,004              | 515                | 339                | 3,121                  | 197                          | 3,268                         |
| Food stores.....   | 626                                      | 1,279    | 111,460                  | 110,543                     | 90,479                       | 6,119              | 1,200              | 987                | 6,468                  | 554                          | 6,542                         |
| Automotive dealers.....  | 882                                      | 2,266    | 115,527                  | 114,446                     | 93,833                       | 6,926              | 1,256              | 422                | 5,966                  | 715                          | 6,342                         |
| Apparel and accessory stores.....  | 236                                      | 493      | 35,428                   | 35,174                      | 22,596                       | 4,780              | 568                | 201                | 3,343                  | (*)                          | (*)                           |
| Furniture, home furnishings, and equipment stores.....                   | 298                                      | 643      | 25,163                   | 22,672                      | 14,294                       | 2,011              | 398                | 196                | 3,509                  | 251                          | 3,562                         |
| Eating and drinking places.....  | 390                                      | 809      | 33,329                   | 33,291                      | 18,341                       | 6,333              | 807                | 1,139              | 3,474                  | 320                          | 3,550                         |
| Other retail trade.....  | 1,149                                    | 2,433    | 139,452                  | 138,033                     | 100,270                      | 11,816             | 2,006              | 2,263              | 10,775                 | 817                          | 12,269                        |
| Finance, insurance, and real estate.....                                 | 3,299                                    | 14,142   | 93,358                   | 82,663                      | 5,422                        | 11,336             | 6,648              | 15,023             | 12,460                 | 2,343                        | 20,859                        |
| Finance.....   | 509                                      | 6,818    | 22,616                   | 16,755                      | -                            | 6,870              | 671                | 466                | 3,020                  | 371                          | 7,401                         |
| Insurance agents, brokers, and service.....                              | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Real estate.....   | 2,624                                    | 6,982    | 64,622                   | 59,809                      | 3,565                        | 3,650              | 5,750              | 14,516             | 7,537                  | 1,806                        | 11,555                        |
| Services.....  | 3,252                                    | 8,098    | 240,011                  | 238,310                     | 43,604                       | 48,540             | 3,889              | 9,843              | 98,936                 | 2,690                        | 101,087                       |
| Hotels, rooming houses, camps, and other lodging places.....             | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Personal services.....   | 695                                      | 1,482    | 26,125                   | 26,092                      | 11,773                       | 7,845              | 645                | 1,873              | 4,230                  | 557                          | 4,403                         |
| Laundries and dry cleaning plants.....                                   | 213                                      | 472      | 13,026                   | 13,023                      | 6,552                        | 4,790              | 356                | 971                | 1,131                  | (*)                          | (*)                           |
| Beauty and barber shops.....   | 322                                      | 690      | 8,659                    | 8,651                       | 3,640                        | 2,417              | 168                | 370                | 2,336                  | 276                          | 2,385                         |
| Other personal services.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Business services.....   | 349                                      | 1,181    | 11,883                   | 11,770                      | 3,917                        | 1,742              | 241                | 2,306              | 3,234                  | 257                          | 3,391                         |
| Automobile parking, repair, and services.....                            | 650                                      | 1,415    | 21,932                   | 21,882                      | 11,302                       | 3,567              | 400                | 1,548              | 4,423                  | 535                          | 5,005                         |
| Amusement and recreation services, including motion pictures.....        | 193                                      | 461      | 12,258                   | 11,748                      | 3,528                        | 1,885              | 270                | 1,098              | 1,139                  | (*)                          | (*)                           |
| Medical and health services.....   | 438                                      | 1,162    | 77,485                   | 77,421                      | 2,518                        | 13,211             | 905                | 548                | 45,866                 | 438                          | 45,866                        |
| Offices of physicians and surgeons.....                                  | 317                                      | 917      | 67,382                   | 67,320                      | 974                          | 11,231             | 721                | 417                | 41,829                 | 317                          | 41,829                        |
| Other medical and health services.....                                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Legal services.....  | 367                                      | 1,109    | 49,503                   | 49,241                      | 99                           | 8,404              | 419                | 533                | 30,996                 | 344                          | 30,996                        |
| Other services.....  | 431                                      | 1,003    | 30,689                   | 30,142                      | 6,535                        | 9,865              | 509                | 410                | 8,378                  | 380                          | 8,467                         |
| ILLINOIS   |  |          |                          |                             |                              |                    |                    |                    |                        |                              |                               |
| All industries.....  | 58,535                                   | 191,919  | 5,309,050                | 5,211,454                   | 2,692,023                    | 787,792            | 188,694            | 196,976            | 779,090                | 42,652                       | 874,267                       |
| Agriculture, forestry, and fisheries.....                                | 7,128                                    | 18,796   | 205,623                  | 199,099                     | 96,861                       | 13,435             | 10,925             | 18,264             | 48,929                 | 5,639                        | 54,836                        |
| Farms.....   | 6,675                                    | 17,732   | 188,017                  | 182,472                     | 89,357                       | 11,085             | 10,718             | 17,906             | 43,402                 | 5,343                        | 49,205                        |
| Field crop farms.....  | 4,283                                    | 11,838   | 87,557                   | 84,119                      | 32,812                       | 2,398              | 6,430              | 9,449              | 26,125                 | 3,685                        | 28,585                        |
| Livestock farms.....   | 1,944                                    | 4,755    | 76,670                   | 75,044                      | 43,945                       | 1,971              | 3,343              | 7,325              | 13,712                 | 1,425                        | 15,716                        |
| Other farms.....   | 448                                      | 1,139    | 23,790                   | 23,339                      | 12,600                       | 6,716              | 945                | 1,132              | 3,565                  | 233                          | 4,904                         |
| Other agriculture, forestry, and fisheries.....                          | 453                                      | 1,064    | 17,606                   | 16,627                      | 7,504                        | 2,350              | 207                | 358                | 5,527                  | 296                          | 5,631                         |
| Mining.....  | 220                                      | 726      | 39,279                   | 36,912                      | 19,112                       | 6,889              | 714                | 2,333              | 4,617                  | 161                          | 5,000                         |
| Contract construction.....   | 2,525                                    | 5,673    | 416,456                  | 412,511                     | 302,251                      | 96,727             | 6,590              | 7,146              | 56,981                 | 2,122                        | 59,109                        |
| General contractors.....   | 747                                      | 1,745    | 193,940                  | 192,068                     | 152,100                      | 32,759             | 2,169              | 2,498              | 23,556                 | 660                          | 25,023                        |
| Special trade contractors.....   | 1,778                                    | 3,928    | 220,443                  | 220,443                     | 130,151                      | 63,968             | 4,421              | 4,648              | 33,425                 | 1,462                        | 34,086                        |
| Manufacturing.....   | 1,974                                    | 5,242    | 356,025                  | 353,379                     | 232,603                      | 82,268             | 7,266              | 9,308              | 43,153                 | 1,378                        | 46,148                        |
| Transportation, communication, electric, gas, and sanitary services..... | 736                                      | 1,676    | 103,788                  | 102,635                     | 63,380                       | 20,619             | 2,818              | 6,016              | 6,569                  | 491                          | 10,275                        |
| Wholesale and retail trade.....  | 12,733                                   | 28,454   | 2,334,121                | 2,315,672                   | 1,740,501                    | 171,446            | 57,855             | 22,274             | 156,674                | 10,138                       | 166,263                       |
| Wholesale trade.....   | 2,451                                    | 5,785    | 865,559                  | 860,424                     | 704,486                      | 47,962             | 8,129              | 5,955              | 46,406                 | 1,974                        | 48,857                        |
| Retail trade.....  | 10,011                                   | 22,068   | 1,414,592                | 1,400,439                   | 993,789                      | 120,352            | 47,112             | 15,688             | 106,921                | 7,956                        | 113,835                       |
| General merchandise stores.....  | 589                                      | 1,346    | 62,912                   | 62,360                      | 41,390                       | 5,182              | 2,223              | 1,522              | 6,266                  | 505                          | 6,598                         |
| Food stores.....   | 1,115                                    | 2,407    | 226,856                  | 225,139                     | 177,029                      | 15,217             | 7,966              | 1,809              | 11,098                 | 892                          | 11,663                        |
| Automotive dealers.....  | 1,875                                    | 3,986    | 381,857                  | 379,610                     | 297,212                      | 24,761             | 10,335             | 2,156              | 22,171                 | 1,569                        | 23,073                        |
| Apparel and accessory stores.....  | 528                                      | 1,157    | 90,981                   | 89,686                      | 52,538                       | 10,913             | 3,298              | 1,234              | 10,506                 | 423                          | 11,116                        |
| Furniture, home furnishings, and equipment stores.....                   | 698                                      | 1,568    | 80,085                   | 79,340                      | 51,124                       | 7,054              | 2,633              | 1,027              | 10,016                 | 567                          | 10,160                        |
| Eating and drinking places.....  | 2,412                                    | 5,142    | 157,121                  | 155,590                     | 82,327                       | 23,266             | 7,958              | 3,321              | 15,413                 | 1,881                        | 17,175                        |
| Other retail trade.....  | 2,794                                    | 6,462    | 413,780                  | 408,654                     | 292,169                      | 33,959             | 12,699             | 4,619              | 31,451                 | 2,119                        | 34,050                        |
| Finance, insurance, and real estate.....                                 | 23,087                                   | 102,348  | 640,245                  | 593,477                     | 32,281                       | 52,871             | 76,374             | 100,135            | 74,491                 | 14,565                       | 135,869                       |
| Finance.....   | 3,553                                    | 34,479   | 103,069                  | 80,332                      | 1,068                        | 17,983             | 1,435              | 624                | 17,039                 | 1,847                        | 33,453                        |
| Insurance agents, brokers, and service.....                              | 661                                      | 1,592    | 40,010                   | 39,788                      | 11,688                       | 6,588              | 460                | 240                | 12,446                 | 503                          | 12,704                        |
| Real estate.....   | 18,873                                   | 66,277   | 497,166                  | 473,357                     | 19,525                       | 28,300             | 74,479             | 99,271             | 45,006                 | 12,215                       | 89,712                        |
| Services.....  | 9,995                                    | 28,678   | 1,208,782                | 1,193,090                   | 201,997                      | 342,942            | 26,035             | 31,427             | 386,767                | 8,073                        | 395,774                       |
| Hotels, rooming houses, camps, and other lodging places.....             | 661                                      | 2,900    | 82,389                   | 79,791                      | 30,920                       | 23,217             | 6,792              | 8,742              | 2,965                  | 478                          | 6,596                         |
| Personal services.....   | 2,204                                    | 4,899    | 129,104                  | 127,872                     | 54,002                       | 25,473             | 3,514              | 6,256              | 25,870                 | 1,865                        | 26,398                        |
| Laundries and dry cleaning plants.....                                   | 762                                      | 1,773    | 48,508                   | 48,289                      | 23,592                       | 15,456             | 1,002              | 4,294              | 7,296                  | 578                          | 7,686                         |
| Beauty and barber shops.....   | 815                                      | 1,709    | 14,960                   | 14,566                      | 4,863                        | 4,017              | 256                | 371                | 5,481                  | 737                          | 5,521                         |
| Other personal services.....   | 627                                      | 1,417    | 65,636                   | 65,017                      | 25,547                       | 6,000              | 2,256              | 3,391              | 13,093                 | 550                          | 13,191                        |
| Business services.....   | 1,266                                    | 3,252    | 76,156                   | 75,090                      | 36,214                       | 20,662             | 1,284              | 2,464              | 13,250                 | 766                          | 14,339                        |
| Automobile parking, repair, and services.....                            | 771                                      | 1,860    | 39,865                   | 38,863                      | 19,228                       | 5,385              | 1,990              | 3,251              | 7,184                  | 664                          | 7,421                         |
| Amusement and recreation services, including motion pictures.....        | 871                                      | 2,177    | 32,415                   | 29,118                      | 12,239                       | 4,828              | 1,174              | 2,083              | 3,055                  | 477                          | 4,664                         |
| Medical and health services.....   | 1,206                                    | 3,297    | 173,157                  | 172,414                     | 8,181                        | 30,970             | 1,835              | 2,398              | 89,475                 | 1,102                        | 89,676                        |
| Offices of physicians and surgeons.....                                  | 700                                      | 1,845    | 137,597                  | 137,019                     | 3,238                        | 22,719             | 1,245              | 1,358              | 79,507                 | 700                          | 79,507                        |
| Other medical and health services.....                                   | 506                                      | 1,452    | 35,560                   | 35,395                      | 4,943                        | 8,251              | 590                | 1,040              | 9,968                  | 402                          | 10,169                        |
| Legal services.....  | 1,453                                    | 5,579    | 300,032                  | 297,366                     | 7,118                        | 63,443             | 2,675              | 2,889              | 162,528                | 1,448                        | 162,528                       |
| Other services.....  | 1,563                                    | 4,714    | 375,664                  | 372,576                     | 34,095                       | 168,964            | 7,171              | 3,344              | 82,440                 | 1,273                        | 84,152                        |

Footnotes at end of table.



## PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| State and industry   | Partnerships with and without net profit |          |                          |                             |                              |                    |                    |                    |                        | Partnerships with net profit |                               |
|--|--|----------|--------------------------|-----------------------------|------------------------------|--------------------|--------------------|--------------------|------------------------|------------------------------|-------------------------------|
|  | Number of—                               |          | Receipts                 |                             | Cost of sales and operations | Payroll            | Taxes              | Depreciation       | Net profit (less loss) | Number of partnerships       | Net profit (Thousand dollars) |
|  | Partnerships                             | Partners | Total (Thousand dollars) | Business (Thousand dollars) | (Thousand dollars)           | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)     |                              |                               |
| INDIANA  | (1)                                      | (2)      | (3)                      | (4)                         | (5)                          | (6)                | (7)                | (8)                | (9)                    | (10)                         | (11)                          |
| All industries.....  | 17,997                                   | 48,123   | 1,516,559                | 1,489,498                   | 879,422                      | 175,451            | 29,358             | 48,814             | 230,316                | 14,012                       | 250,423                       |
| Agriculture, forestry, and fisheries.....                                | 2,713                                    | 6,727    | 99,821                   | 96,756                      | 50,258                       | 8,510              | 3,870              | 9,375              | 17,491                 | 2,164                        | 19,923                        |
| Farms.....   | 2,518                                    | 6,337    | 90,460                   | 87,599                      | 47,166                       | 7,259              | 3,711              | 9,014              | 15,132                 | 1,995                        | 17,537                        |
| Field crop farms.....  | 1,577                                    | 4,065    | 53,736                   | 51,644                      | 25,378                       | 3,918              | 2,899              | 6,466              | 8,214                  | 1,210                        | 9,985                         |
| Livestock farms.....   | 732                                      | 1,802    | 30,942                   | 30,199                      | 18,294                       | 1,579              | 706                | 2,201              | 6,262                  | 628                          | 6,851                         |
| Other farms.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Other agriculture, forestry, and fisheries.....                          | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Mining.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Contract construction.....   | 975                                      | 2,194    | 128,199                  | 127,224                     | 92,693                       | 26,797             | 1,718              | 3,054              | 14,919                 | 889                          | 15,404                        |
| General contractors.....   | 360                                      | 804      | 63,383                   | 62,729                      | 50,075                       | 9,045              | 686                | 951                | 5,283                  | 333                          | 5,398                         |
| Special trade contractors.....   | 615                                      | 1,390    | 64,816                   | 64,495                      | 42,618                       | 17,752             | 1,032              | 2,103              | 9,636                  | 556                          | 10,006                        |
| Manufacturing.....   | 434                                      | 1,044    | 76,648                   | 74,767                      | 47,466                       | 14,914             | 1,140              | 1,246              | 10,249                 | 376                          | 10,387                        |
| Transportation, communication, electric, gas, and sanitary services..... | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Wholesale and retail trade.....  | 5,250                                    | 11,491   | 834,993                  | 827,800                     | 629,355                      | 68,870             | 9,995              | 9,795              | 52,646                 | 4,141                        | 56,788                        |
| Wholesale trade.....   | 636                                      | 1,482    | 254,218                  | 252,119                     | 210,740                      | 11,816             | 2,184              | 2,324              | 13,844                 | 573                          | 14,189                        |
| Retail trade.....  | 4,610                                    | 10,000   | 577,992                  | 572,937                     | 416,385                      | 56,864             | 7,790              | 7,474              | 38,674                 | 3,564                        | 42,471                        |
| General merchandise stores.....  | 230                                      | 466      | 17,874                   | 17,829                      | 10,813                       | 1,578              | 220                | 1,220              | 2,576                  | (*)                          | (*)                           |
| Food stores.....   | 556                                      | 1,251    | 93,495                   | 92,717                      | 75,574                       | 6,278              | 1,018              | 839                | 4,131                  | 440                          | 4,723                         |
| Automotive dealers.....  | 842                                      | 1,757    | 164,973                  | 163,769                     | 130,670                      | 13,430             | 1,690              | 997                | 8,184                  | 724                          | 8,517                         |
| Apparel and accessory stores.....  | 258                                      | 522      | 16,202                   | 16,059                      | 9,141                        | 2,431              | 189                | 129                | 1,547                  | 180                          | 1,612                         |
| Furniture, home furnishings, and equipment stores.....                   | 287                                      | 605      | 47,696                   | 47,115                      | 31,744                       | 5,558              | 803                | 582                | 3,038                  | 182                          | 3,694                         |
| Eating and drinking places.....  | 1,238                                    | 2,620    | 96,516                   | 95,544                      | 53,576                       | 16,294             | 2,223              | 1,888              | 8,975                  | 990                          | 10,101                        |
| Other retail trade.....  | 1,199                                    | 2,779    | 141,236                  | 139,904                     | 104,867                      | 11,295             | 1,652              | 1,869              | 10,223                 | 896                          | 11,224                        |
| Finance, insurance, and real estate.....                                 | 4,690                                    | 16,860   | 93,993                   | 81,875                      | 8,243                        | 3,996              | 8,270              | 17,582             | 12,262                 | 3,193                        | 23,905                        |
| Finance.....   | 839                                      | 6,833    | 2,745                    | 379                         | -                            | 479                | 96                 | 90                 | 944                    | 343                          | 1,241                         |
| Insurance agents, brokers, and service.....                              | 304                                      | 636      | 11,003                   | 10,977                      | 1,792                        | 1,626              | 80                 | 108                | 4,278                  | 251                          | 4,318                         |
| Real estate.....   | 3,547                                    | 9,391    | 80,245                   | 70,519                      | 6,451                        | 1,891              | 8,094              | 17,384             | 7,040                  | 2,599                        | 18,346                        |
| Services.....  | 3,607                                    | 8,939    | 255,138                  | 253,862                     | 38,834                       | 47,604             | 3,627              | 5,440              | 119,960                | 3,001                        | 120,978                       |
| Hotels, rooming houses, camps, and other lodging places.....             | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Personal services.....   | 714                                      | 1,485    | 20,111                   | 19,693                      | 7,384                        | 4,967              | 580                | 1,081              | 4,261                  | 556                          | 4,437                         |
| Laundries and dry cleaning plants.....                                   | 395                                      | 790      | 11,426                   | 11,014                      | 3,756                        | 3,715              | 416                | 764                | 1,909                  | 290                          | 2,058                         |
| Beauty and barber shops.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Other personal services.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Business services.....   | 425                                      | 938      | 11,425                   | 11,406                      | 4,651                        | 2,181              | 204                | 211                | 2,143                  | 243                          | 2,410                         |
| Automobile parking, repair, and services.....                            | 457                                      | 1,059    | 17,903                   | 17,850                      | 9,188                        | 2,072              | 230                | 444                | 4,659                  | 457                          | 4,659                         |
| Amusement and recreation services, including motion pictures.....        | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Medical and health services.....   | 559                                      | 1,503    | 99,042                   | 98,968                      | 6,310                        | 18,347             | 1,050              | 911                | 58,200                 | 533                          | 58,222                        |
| Offices of physicians and surgeons.....                                  | 377                                      | 1,090    | 79,538                   | 79,502                      | 5,229                        | 11,649             | 684                | 568                | 52,173                 | 377                          | 52,173                        |
| Other medical and health services.....                                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Legal services.....  | 651                                      | 1,919    | 60,283                   | 59,879                      | 170                          | 8,703              | 590                | 602                | 39,015                 | 625                          | 39,143                        |
| Other services.....  | 522                                      | 1,283    | 30,151                   | 30,072                      | 5,175                        | 7,093              | 418                | 459                | 9,478                  | 413                          | 9,540                         |
| IOWA   |  |          |                          |                             |                              |                    |                    |                    |                        |                              |                               |
| All industries.....  | 20,300                                   | 57,227   | 1,600,337                | 1,575,554                   | 1,006,997                    | 122,346            | 28,677             | 40,653             | 261,845                | 17,155                       | 269,497                       |
| Agriculture, forestry, and fisheries.....                                | 8,056                                    | 19,894   | 317,783                  | 311,449                     | 191,727                      | 4,786              | 6,510              | 15,136             | 73,414                 | 7,266                        | 75,986                        |
| Farms.....   | 7,888                                    | 19,527   | 300,980                  | 294,724                     | 180,410                      | 4,148              | 6,440              | 14,908             | 70,325                 | 7,098                        | 72,897                        |
| Field crop farms.....  | 3,175                                    | 8,333    | 66,344                   | 64,368                      | 29,072                       | 1,365              | 2,684              | 5,218              | 20,869                 | 2,876                        | 21,644                        |
| Livestock farms.....   | 4,408                                    | 10,090   | 227,560                  | 223,467                     | 148,888                      | 2,517              | 3,520              | 9,232              | 48,009                 | 3,999                        | 49,614                        |
| Other farms.....   | 305                                      | 1,104    | 7,076                    | 6,889                       | 2,450                        | 266                | 236                | 458                | 1,447                  | (*)                          | (*)                           |
| Other agriculture, forestry, and fisheries.....                          | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Mining.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Contract construction.....   | 768                                      | 1,682    | 89,657                   | 88,361                      | 58,497                       | 18,345             | 1,873              | 2,574              | 13,135                 | 706                          | 13,453                        |
| General contractors.....   | 293                                      | 603      | 56,598                   | 55,834                      | 38,624                       | 10,610             | 1,162              | 1,758              | 7,337                  | 285                          | 7,392                         |
| Special trade contractors.....   | 475                                      | 1,079    | 33,059                   | 32,527                      | 19,873                       | 7,735              | 711                | 816                | 5,998                  | 421                          | 6,061                         |
| Manufacturing.....   | 333                                      | 787      | 85,011                   | 84,338                      | 56,974                       | 12,295             | 1,276              | 2,104              | 7,238                  | (*)                          | (*)                           |
| Transportation, communication, electric, gas, and sanitary services..... | 388                                      | 835      | 37,971                   | 37,800                      | 25,406                       | 2,818              | 1,088              | 1,935              | 4,016                  | 324                          | 4,083                         |
| Wholesale and retail trade.....  | 3,967                                    | 9,121    | 803,980                  | 798,043                     | 640,524                      | 47,954             | 10,914             | 6,609              | 42,689                 | 3,088                        | 45,253                        |
| Wholesale trade.....   | 593                                      | 1,593    | 306,903                  | 305,202                     | 264,304                      | 13,137             | 2,905              | 1,949              | 11,056                 | 498                          | 11,178                        |
| Retail trade.....  | 3,341                                    | 7,457    | 491,694                  | 487,488                     | 371,717                      | 34,599             | 7,960              | 4,627              | 31,306                 | 2,557                        | 33,748                        |
| General merchandise stores.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Food stores.....   | 348                                      | 825      | 69,713                   | 69,316                      | 54,013                       | 4,951              | 937                | 722                | 2,512                  | 310                          | 2,579                         |
| Automotive dealers.....  | 859                                      | 1,819    | 142,670                  | 141,242                     | 113,986                      | 6,265              | 3,176              | 1,249              | 9,122                  | 746                          | 9,417                         |
| Apparel and accessory stores.....  | 231                                      | 618      | 18,133                   | 18,024                      | 11,628                       | 1,538              | 236                | 144                | 2,304                  | 204                          | 2,305                         |
| Furniture, home furnishings, and equipment stores.....                   | 220                                      | 456      | 31,717                   | 31,246                      | 21,058                       | 2,913              | 615                | 217                | 3,871                  | 191                          | 3,880                         |
| Eating and drinking places.....  | 274                                      | 560      | 19,946                   | 19,872                      | 11,812                       | 3,380              | 722                | 277                | 818                    | (*)                          | (*)                           |
| Other retail trade.....  | 1,446                                    | 2,845    | 189,117                  | 187,574                     | 143,969                      | 14,303             | 2,031              | 1,800              | 11,168                 | 866                          | 12,930                        |
| Finance, insurance, and real estate.....                                 | 4,348                                    | 18,649   | 57,472                   | 48,867                      | 6,545                        | 1,828              | 4,044              | 6,869              | 20,871                 | 3,450                        | 22,176                        |
| Finance.....   | 719                                      | 7,566    | 5,374                    | 3,861                       | -                            | 73                 | 51                 | 25                 | 4,328                  | 554                          | 4,546                         |
| Insurance agents, brokers, and service.....                              | 280                                      | 620      | 12,878                   | 13,421                      | 3,128                        | 1,068              | 57                 | 59                 | 5,397                  | 253                          | 5,431                         |
| Real estate.....   | 3,349                                    | 10,463   | 38,220                   | 31,585                      | 3,417                        | 687                | 3,936              | 6,785              | 11,146                 | 2,643                        | 12,199                        |
| Services.....  | 2,385                                    | 6,148    | 207,221                  | 205,527                     | 26,625                       | 34,016             | 2,958              | 5,335              | 100,376                | 2,071                        | 100,964                       |
| Hotels, rooming houses, camps, and other lodging places.....             | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Personal services.....   | 387                                      | 909      | 13,206                   | 13,157                      | 3,624                        | 1,347              | 280                | 786                | 3,378                  | 279                          | 3,488                         |
| Laundries and dry cleaning plants.....                                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Beauty and barber shops.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Other personal services.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Business services.....   | 232                                      | 550      | 11,444                   | 11,104                      | 4,561                        | 3,471              | 176                | 735                | 2,537                  | 232                          | 2,537                         |
| Automobile parking, repair, and services.....                            | 337                                      | 701      | 10,695                   | 10,592                      | 6,348                        | 374                | 131                | 264                | 2,461                  | 282                          | 2,573                         |
| Amusement and recreation services, including motion pictures.....        | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Medical and health services.....   | 585                                      | 1,717    | 98,841                   | 97,846                      | 2,380                        | 15,192             | 850                | 601                | 59,905                 | 525                          | 59,935                        |
| Offices of physicians and surgeons.....                                  | 498                                      | 1,492    | 92,554                   | 91,566                      | 1,742                        | 14,273             | 763                | 561                | 57,065                 | 465                          | 57,095                        |
| Other medical and health services.....                                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Legal services.....  | 433                                      | 1,246    | 39,051                   | 38,994                      | -                            | 6,052              | 310                | 404                | 24,470                 | 406                          | 24,470                        |
| Other services.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |

Footnotes at end of table.

## PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| State and industry   | Partnerships with and without net profit |          |                          |                             |                              |                    |                    |                    |                        | Partnerships with net profit |            |
|--|--|----------|--------------------------|-----------------------------|------------------------------|--------------------|--------------------|--------------------|------------------------|------------------------------|------------|
|  | Number of—                               |          | Receipts                 |                             | Cost of sales and operations | Payroll            | Taxes              | Depreciation       | Net profit (less loss) | Number of partnerships       | Net profit |
|  | Partnerships                             | Partners | Total (Thousand dollars) | Business (Thousand dollars) | (Thousand dollars)           | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)     |                              |            |
| KANSAS   | (1)                                      | (2)      | (3)                      | (4)                         | (5)                          | (6)                | (7)                | (8)                | (9)                    | (10)                         | (11)       |
| All industries.....  | 12,076                                   | 34,502   | 937,869                  | 921,011                     | 590,202                      | 92,120             | 17,930             | 27,092             | 124,679                | 9,200                        | 138,779    |
| Agriculture, forestry, and fisheries.....                                | 3,632                                    | 8,310    | 202,551                  | 197,748                     | 137,947                      | 6,256              | 4,346              | 10,249             | 23,795                 | 2,826                        | 28,550     |
| Farms.....   | 3,445                                    | 7,808    | 184,726                  | 180,023                     | 124,441                      | 5,326              | 4,116              | 9,682              | 21,458                 | 2,667                        | 26,014     |
| Field crop farms.....  | 1,331                                    | 2,969    | 42,890                   | 41,034                      | 22,266                       | 2,328              | 1,427              | 4,519              | 7,892                  | 1,100                        | 9,686      |
| Livestock farms.....   | 1,960                                    | 4,404    | 137,707                  | 134,942                     | 100,776                      | 2,596              | 2,529              | 4,933              | 12,289                 | 1,440                        | 15,013     |
| Other farms.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Other agriculture, forestry, and fisheries.....                          | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Mining.....  | 269                                      | 1,193    | 15,859                   | 14,860                      | 10,157                       | 2,040              | 216                | 1,055              | 1,166                  | 191                          | 1,595      |
| Contract construction.....   | 477                                      | 1,010    | 78,140                   | 77,371                      | 61,207                       | 12,708             | 1,607              | 1,934              | 6,415                  | 445                          | 7,295      |
| General contractors.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Special trade contractors.....   | 381                                      | 801      | 28,260                   | 27,982                      | 17,037                       | 6,840              | 759                | 1,588              | 4,452                  | 354                          | 4,575      |
| Manufacturing.....   | 246                                      | 584      | 32,409                   | 31,375                      | 21,135                       | 6,175              | 680                | 1,241              | 3,706                  | 194                          | 4,213      |
| Transportation, communication, electric, gas, and sanitary services..... | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Wholesale and retail trade.....  | 2,257                                    | 5,027    | 401,049                  | 396,288                     | 314,425                      | 27,913             | 4,453              | 2,725              | 21,717                 | 1,776                        | 23,298     |
| Wholesale trade.....   | 296                                      | 709      | 88,408                   | 87,387                      | 73,636                       | 4,731              | 665                | 502                | 4,565                  | 267                          | 4,577      |
| Retail trade.....  | 1,951                                    | 4,296    | 307,281                  | 303,578                     | 236,717                      | 22,705             | 3,692              | 2,182              | 16,891                 | 1,499                        | 18,460     |
| General merchandise stores.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Food stores.....   | 369                                      | 840      | 86,237                   | 85,792                      | 69,394                       | 6,578              | 731                | 731                | 2,230                  | 286                          | 2,571      |
| Automotive dealers.....  | 624                                      | 1,339    | 70,740                   | 70,134                      | 58,941                       | 3,611              | 731                | 299                | 3,026                  | 384                          | 3,247      |
| Apparel and accessory stores.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Furniture, home furnishings, and equipment stores.....                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Eating and drinking places.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Other retail trade.....  | 622                                      | 1,378    | 105,946                  | 103,844                     | 79,006                       | 7,559              | 1,295              | 888                | 8,035                  | 550                          | 8,355      |
| Finance, insurance, and real estate.....                                 | 3,100                                    | 13,043   | 40,412                   | 37,111                      | 6,545                        | 1,507              | 3,532              | 5,377              | 8,731                  | 2,088                        | 12,743     |
| Finance.....   | 494                                      | 5,450    | 642                      | 131                         | -                            | 11                 | 6                  | -                  | 525                    | 262                          | 549        |
| Insurance agents, brokers, and service.....                              | 313                                      | 992      | 8,804                    | 8,788                       | 1,840                        | 806                | 37                 | 58                 | 3,482                  | 263                          | 3,508      |
| Real estate.....   | 2,293                                    | 6,601    | 30,966                   | 28,192                      | 4,705                        | 690                | 3,489              | 5,319              | 4,724                  | 1,563                        | 8,686      |
| Services.....  | 1,914                                    | 4,909    | 146,411                  | 145,287                     | 24,310                       | 34,169             | 2,637              | 3,958              | 57,169                 | 1,525                        | 59,037     |
| Hotels, rooming houses, camps, and other lodging places.....             | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Personal services.....   | 319                                      | 643      | 15,963                   | 15,951                      | 5,634                        | 4,101              | 490                | 819                | 2,930                  | (*)                          | (*)        |
| Laundries and dry cleaning plants.....                                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Beauty and barber shops.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Other personal services.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Business services.....   | 335                                      | 799      | 8,455                    | 8,372                       | 2,237                        | 1,016              | 180                | 706                | 3,757                  | 310                          | 3,757      |
| Automobile parking, repair, and services.....                            | 388                                      | 801      | 17,185                   | 17,040                      | 10,129                       | 5,226              | 326                | 439                | 3,869                  | 336                          | 3,964      |
| Amusement and recreation services, including motion pictures.....        | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Medical and health services.....   | 209                                      | 580      | 45,810                   | 45,726                      | 1,678                        | 8,832              | 603                | 577                | 24,725                 | 204                          | 24,756     |
| Offices of physicians and surgeons.....                                  | 163                                      | 457      | 35,120                   | 35,076                      | 1,102                        | 5,073              | 302                | 225                | 22,713                 | 163                          | 22,713     |
| Other medical and health services.....                                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Legal services.....  | 318                                      | 1,070    | 29,998                   | 29,930                      | 247                          | 4,871              | 351                | 554                | 16,790                 | 266                          | 17,246     |
| Other services.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| KENTUCKY   |  |          |                          |                             |                              |                    |                    |                    |                        |                              |            |
| All industries.....  | 15,711                                   | 42,720   | 1,211,400                | 1,193,886                   | 753,677                      | 133,801            | 26,413             | 35,062             | 159,741                | 11,822                       | 172,005    |
| Agriculture, forestry, and fisheries.....                                | 2,774                                    | 7,156    | 57,128                   | 54,554                      | 31,208                       | 4,555              | 1,481              | 4,803              | 9,970                  | 2,168                        | 12,718     |
| Farms.....   | 2,622                                    | 6,826    | 47,276                   | 44,704                      | 25,846                       | 3,471              | 1,365              | 4,541              | 6,773                  | 2,016                        | 9,521      |
| Field crop farms.....  | 1,445                                    | 4,195    | 20,792                   | 19,013                      | 10,700                       | 1,653              | 796                | 2,167              | 3,657                  | 1,117                        | 4,744      |
| Livestock farms.....   | 1,126                                    | 2,528    | 25,547                   | 24,755                      | 14,530                       | 1,651              | 556                | 2,356              | 2,996                  | 848                          | 4,657      |
| Other farms.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Other agriculture, forestry, and fisheries.....                          | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Mining.....  | 286                                      | 1,659    | 34,461                   | 34,171                      | 19,931                       | 6,607              | 823                | 1,999              | 2,692                  | (*)                          | (*)        |
| Contract construction.....   | 1,270                                    | 2,873    | 105,304                  | 105,043                     | 72,425                       | 20,068             | 1,523              | 3,474              | 10,972                 | 1,004                        | 12,354     |
| General contractors.....   | 473                                      | 1,173    | 49,814                   | 49,636                      | 38,744                       | 6,981              | 543                | 1,718              | 3,315                  | 315                          | 4,447      |
| Special trade contractors.....   | 797                                      | 1,700    | 55,490                   | 55,407                      | 33,681                       | 13,087             | 980                | 1,756              | 7,657                  | 689                          | 8,007      |
| Manufacturing.....   | 485                                      | 1,106    | 50,551                   | 50,198                      | 34,184                       | 10,074             | 1,184              | 1,444              | 5,630                  | 371                          | 5,935      |
| Transportation, communication, electric, gas, and sanitary services..... | 493                                      | 1,091    | 11,397                   | 11,146                      | 6,246                        | 2,226              | 449                | 838                | 649                    | 389                          | 1,402      |
| Wholesale and retail trade.....  | 4,904                                    | 10,982   | 715,362                  | 709,947                     | 536,977                      | 49,888             | 14,597             | 6,467              | 53,549                 | 3,668                        | 56,519     |
| Wholesale trade.....   | 522                                      | 1,251    | 161,894                  | 160,481                     | 130,395                      | 6,953              | 1,519              | 1,153              | 11,013                 | 434                          | 11,683     |
| Retail trade.....  | 4,360                                    | 9,671    | 542,046                  | 538,119                     | 398,808                      | 41,448             | 12,755             | 5,066              | 42,237                 | 3,217                        | 44,481     |
| General merchandise stores.....  | 460                                      | 1,166    | 45,278                   | 45,051                      | 34,102                       | 4,110              | 1,354              | 732                | 2,355                  | 307                          | 2,776      |
| Food stores.....   | 702                                      | 1,416    | 108,894                  | 108,504                     | 87,420                       | 6,054              | 2,704              | 1,000              | 6,290                  | 565                          | 6,463      |
| Automotive dealers.....  | 937                                      | 2,048    | 133,325                  | 132,391                     | 106,789                      | 7,551              | 1,248              | 499                | 7,294                  | 772                          | 7,753      |
| Apparel and accessory stores.....  | 354                                      | 844      | 35,034                   | 34,619                      | 22,869                       | 2,706              | 993                | 120                | 4,142                  | 251                          | 4,333      |
| Furniture, home furnishings, and equipment stores.....                   | 326                                      | 751      | 38,294                   | 37,885                      | 24,950                       | 4,363              | 1,073              | 567                | 3,598                  | 276                          | 3,740      |
| Eating and drinking places.....  | 482                                      | 1,029    | 31,858                   | 31,460                      | 17,293                       | 4,777              | 1,296              | 514                | 3,837                  | 303                          | 4,212      |
| Other retail trade.....  | 1,099                                    | 2,417    | 149,363                  | 148,209                     | 105,395                      | 11,887             | 4,087              | 1,634              | 14,721                 | 743                          | 15,204     |
| Finance, insurance, and real estate.....                                 | 2,901                                    | 11,430   | 50,901                   | 45,141                      | 6,570                        | 3,049              | 2,103              | 5,090              | 14,716                 | 2,084                        | 17,316     |
| Finance.....   | 572                                      | 5,022    | 4,425                    | 1,568                       | 62                           | 591                | 129                | 147                | 1,221                  | 308                          | 1,092      |
| Insurance agents, brokers, and service.....                              | 310                                      | 1,177    | 19,860                   | 19,745                      | 4,739                        | 1,973              | 276                | 328                | 7,295                  | 310                          | 7,295      |
| Real estate.....   | 2,019                                    | 5,231    | 26,616                   | 23,828                      | 1,769                        | 485                | 1,698              | 4,615              | 7,642                  | 1,466                        | 8,929      |
| Services.....  | 2,598                                    | 6,423    | 186,296                  | 183,686                     | 46,136                       | 37,334             | 4,293              | 10,947             | 61,563                 | 1,934                        | 62,841     |
| Hotels, rooming houses, camps, and other lodging places.....             | 245                                      | 557      | 18,009                   | 16,807                      | 6,610                        | 3,580              | 950                | 2,103              | 2,879                  | (*)                          | (*)        |
| Personal services.....   | 630                                      | 1,466    | 38,893                   | 38,732                      | 17,695                       | 10,655             | 970                | 1,996              | 6,273                  | 505                          | 6,449      |
| Laundries and dry cleaning plants.....                                   | 320                                      | 721      | 23,977                   | 23,903                      | 12,643                       | 9,365              | 727                | 1,353              | 2,582                  | 220                          | 2,744      |
| Beauty and barber shops.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Other personal services.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Business services.....   | 290                                      | 665      | 17,934                   | 17,655                      | 5,134                        | 1,751              | 153                | 4,085              | 5,706                  | 239                          | 5,718      |
| Automobile parking, repair, and services.....                            | 387                                      | 824      | 13,457                   | 13,422                      | 7,632                        | 2,983              | 384                | 430                | 2,397                  | 260                          | 2,512      |
| Amusement and recreation services, including motion pictures.....        | 183                                      | 366      | 11,355                   | 11,338                      | 5,906                        | 2,648              | 394                | 1,257              | 118                    | (*)                          | (*)        |
| Medical and health services.....   | 291                                      | 963      | 32,149                   | 31,513                      | 617                          | 4,850              | 636                | 203                | 20,126                 | 214                          | 20,183     |
| Offices of physicians and surgeons.....                                  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Other medical and health services.....                                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Legal services.....  | 340                                      | 984      | 24,598                   | 24,561                      | 157                          | 3,257              | 357                | 270                | 13,470                 | 263                          | 13,589     |
| Other services.....  | 232                                      | 598      | 29,901                   | 29,658                      | 2,385                        | 7,610              | 449                | 603                | 10,730                 | 232                          | 10,730     |

Footnotes at end of table.



## PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| State and industry   | Partnerships with and without net profit |          |                             |                                |  |                               |                             |                                    |  | Partnerships with net profit |                                  |
|--|--|----------|-----------------------------|--------------------------------|--|-------------------------------|-----------------------------|------------------------------------|--|------------------------------|----------------------------------|
|  | Number of—                               |          | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Number of partnerships       | Net profit<br>(Thousand dollars) |
|  | Partnerships                             | Partners | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |                               |                             |                                    |  |                              |                                  |
| LOUISIANA  | (1)                                      | (2)      | (3)                         | (4)                            | (5)  | (6)                           | (7)                         | (8)                                | (9)  | (10)                         | (11)                             |
| All industries.....  | 11,029                                   | 33,836   | 1,251,849                   | 1,212,909                      | 693,731  | 149,644                       | 22,156                      | 41,791                             | 186,144                                      | 8,289                        | 207,609                          |
| Agriculture, forestry, and fisheries.....                                | 1,724                                    | 5,010    | 72,827                      | 70,896                         | 31,964   | 8,871                         | 994                         | 6,810                              | 16,008                                       | 1,332                        | 17,379                           |
| Farms.....   | 1,527                                    | 4,560    | 63,297                      | 62,083                         | 26,496   | 7,583                         | 744                         | 6,522                              | 14,730                                       | 1,219                        | 15,893                           |
| Field crop farms.....  | 1,001                                    | 2,986    | 52,086                      | 51,064                         | 19,815   | 6,096                         | 625                         | 5,663                              | 13,401                                       | 885                          | 13,722                           |
| Livestock farms.....   | 438                                      | 1,067    | 6,433                       | 6,241                          | 3,898  | 385                           | 74                          | 556                                | 612  | 274                          | 1,336                            |
| Other farms.....   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Other agriculture, forestry, and fisheries.....                          | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Mining.....  | 277                                      | 1,741    | 50,191                      | 47,588                         | 13,829   | 2,794                         | 3,381                       | 3,342                              | 1,201  | (*)                          | (*)                              |
| Contract construction.....   | 774                                      | 1,771    | 135,941                     | 133,414                        | 99,935   | 22,837                        | 1,936                       | 4,605                              | 12,482                                       | 703                          | 13,371                           |
| General contractors.....   | 331                                      | 699      | 91,886                      | 91,309                         | 70,137   | 13,850                        | 1,229                       | 3,612                              | 5,522  | 297                          | 5,973                            |
| Special trade contractors.....   | 443                                      | 1,072    | 44,055                      | 42,105                         | 29,798   | 8,987                         | 707                         | 993                                | 6,960  | 406                          | 7,398                            |
| Manufacturing.....   | 202                                      | 625      | 62,528                      | 60,118                         | 42,360   | 9,897                         | 1,142                       | 1,286                              | 3,682  | (*)                          | (*)                              |
| Transportation, communication, electric, gas, and sanitary services..... | 328                                      | 723      | 24,411                      | 23,482                         | 12,009   | 5,716                         | 813                         | 1,839                              | 3,544  | 237                          | 3,688                            |
| Wholesale and retail trade.....  | 2,564                                    | 6,003    | 563,458                     | 556,641                        | 447,785  | 39,149                        | 5,490                       | 5,066                              | 26,219                                       | 1,943                        | 27,891                           |
| Wholesale trade.....   | 353                                      | 910      | 145,383                     | 144,299                        | 123,617  | 6,596                         | 1,171                       | 1,163                              | 4,528  | 224                          | 5,116                            |
| Retail trade.....  | 2,204                                    | 5,078    | 411,501                     | 405,803                        | 318,954  | 32,141                        | 4,246                       | 3,839                              | 21,304                                       | 1,712                        | 22,388                           |
| General merchandise stores.....  | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Food stores.....   | 527                                      | 1,232    | 198,348                     | 196,343                        | 165,370  | 13,933                        | 1,582                       | 1,533                              | 6,292  | 469                          | 6,515                            |
| Automotive dealers.....  | 364                                      | 768      | 72,372                      | 71,641                         | 59,007   | 4,959                         | 419                         | 348                                | 3,033  | 301                          | 3,115                            |
| Apparel and accessory stores.....  | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Furniture, home furnishings, and equipment stores.....                   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Eating and drinking places.....  | 403                                      | 816      | 26,072                      | 25,600                         | 14,796   | 3,879                         | 742                         | 608                                | 2,172  | 320                          | 2,347                            |
| Other retail trade.....  | 549                                      | 1,260    | 65,798                      | 65,200                         | 48,690   | 5,047                         | 732                         | 662                                | 4,500  | 318                          | 4,976                            |
| Finance, insurance, and real estate.....                                 | 2,807                                    | 11,549   | 88,955                      | 73,690                         | 3,026  | 7,538                         | 4,255                       | 11,509                             | 28,092                                       | 1,944                        | 30,549                           |
| Finance.....   | 567                                      | 3,219    | 29,015                      | 17,385                         | 123  | 5,254                         | 522                         | 326                                | 6,154  | 347                          | 6,267                            |
| Insurance agents, brokers, and service.....                              | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Real estate.....   | 2,094                                    | 8,011    | 50,305                      | 46,731                         | 1,697  | 689                           | 3,676                       | 11,108                             | 18,069                                       | 1,432                        | 20,396                           |
| Services.....  | 2,325                                    | 6,274    | 253,432                     | 246,974                        | 42,823   | 52,842                        | 4,145                       | 7,323                              | 94,830                                       | 1,811                        | 96,548                           |
| Hotels, rooming houses, camps, and other lodging places.....             | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Personal services.....   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Laundries and dry cleaning plants.....                                   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Beauty and barber shops.....   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Other personal services.....   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Business services.....   | 317                                      | 831      | 19,328                      | 19,047                         | 11,134   | 1,324                         | 177                         | 1,461                              | 2,564  | (*)                          | (*)                              |
| Automobile parking, repair, and services.....                            | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Amusement and recreation services, including motion pictures.....        | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Medical and health services.....   | 374                                      | 1,244    | 84,655                      | 84,263                         | 2,889  | 16,664                        | 992                         | 800                                | 44,163                                       | 341                          | 44,410                           |
| Offices of physicians and surgeons.....                                  | 295                                      | 882      | 71,864                      | 71,479                         | 1,630  | 13,069                        | 680                         | 485                                | 39,967                                       | 290                          | 40,156                           |
| Other medical and health services.....                                   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Legal services.....  | 434                                      | 1,479    | 57,695                      | 52,280                         | 255  | 9,703                         | 697                         | 623                                | 27,872                                       | 402                          | 27,901                           |
| Other services.....  | 519                                      | 1,175    | 40,885                      | 40,693                         | 3,709  | 10,249                        | 551                         | 639                                | 14,560                                       | 380                          | 14,661                           |
| MARYLAND   |  |          |                             |                                |  |                               |                             |                                    |  |                              |                                  |
| All industries.....  | 13,052                                   | 48,784   | 938,446                     | 914,344                        | 409,489  | 123,054                       | 41,108                      | 64,655                             | 93,758                                       | 8,535                        | 152,537                          |
| Agriculture, forestry, and fisheries.....                                | 774                                      | 2,077    | 43,736                      | 42,530                         | 24,647   | 6,901                         | 1,050                       | 2,645                              | 4,498  | 634                          | 7,000                            |
| Farms.....   | 660                                      | 1,766    | 33,325                      | 32,123                         | 18,949   | 4,520                         | 831                         | 2,304                              | 2,937  | 521                          | 5,402                            |
| Field crop farms.....  | 369                                      | 1,122    | 19,237                      | 18,626                         | 10,046   | 3,683                         | 568                         | 1,135                              | 1,068  | 315                          | 3,117                            |
| Livestock farms.....   | 231                                      | 497      | 9,870                       | 9,319                          | 5,504  | 478                           | 206                         | 1,118                              | 1,395  | 173                          | 1,770                            |
| Other farms.....   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Other agriculture, forestry, and fisheries.....                          | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Mining.....  | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Contract construction.....   | 732                                      | 1,527    | 62,339                      | 62,090                         | 43,559   | 12,322                        | 1,444                       | 1,185                              | 7,952  | 570                          | 9,046                            |
| General contractors.....   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Special trade contractors.....   | 566                                      | 1,187    | 37,320                      | 37,228                         | 24,610   | 9,038                         | 1,219                       | 763                                | 5,071  | 432                          | 6,074                            |
| Manufacturing.....   | 176                                      | 387      | 31,825                      | 31,700                         | 24,077   | 8,266                         | 806                         | 957                                | 2,608  | (*)                          | (*)                              |
| Transportation, communication, electric, gas, and sanitary services..... | 196                                      | 504      | 8,124                       | 8,061                          | 2,705  | 1,188                         | 227                         | 426                                | 2,970  | (*)                          | (*)                              |
| Wholesale and retail trade.....  | 2,415                                    | 5,370    | 358,750                     | 354,796                        | 265,619  | 29,047                        | 4,536                       | 3,160                              | 28,506                                       | 1,965                        | 31,030                           |
| Wholesale trade.....   | 226                                      | 555      | 101,115                     | 100,376                        | 82,561   | 5,482                         | 996                         | 560                                | 5,706  | 133                          | 6,023                            |
| Retail trade.....  | 2,174                                    | 4,784    | 251,932                     | 248,735                        | 179,227  | 22,991                        | 3,485                       | 2,538                              | 22,324                                       | 1,817                        | 24,531                           |
| General merchandise stores.....  | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Food stores.....   | 502                                      | 1,098    | 56,229                      | 55,543                         | 41,984   | 3,696                         | 444                         | 480                                | 6,248  | 502                          | 6,248                            |
| Automotive dealers.....  | 330                                      | 667      | 55,101                      | 53,971                         | 43,343   | 2,758                         | 573                         | 538                                | 4,848  | 276                          | 5,050                            |
| Apparel and accessory stores.....  | 202                                      | 405      | 15,989                      | 15,931                         | 10,632   | 1,292                         | 118                         | 69                                 | 1,987  | 202                          | 1,987                            |
| Furniture, home furnishings, and equipment stores.....                   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Eating and drinking places.....  | 483                                      | 1,094    | 35,797                      | 35,461                         | 17,587   | 6,574                         | 797                         | 620                                | 4,204  | 343                          | 4,526                            |
| Other retail trade.....  | 525                                      | 1,242    | 71,265                      | 70,460                         | 52,638   | 7,135                         | 1,362                       | 697                                | 3,948  | 442                          | 5,379                            |
| Finance, insurance, and real estate.....                                 | 6,107                                    | 31,599   | 223,513                     | 208,789                        | 4,622  | 15,349                        | 27,087                      | 50,740                             | 119,687                                      | 3,002                        | 27,527                           |
| Finance.....   | 1,738                                    | 14,231   | 14,649                      | 8,924                          | 1  | 1,965                         | 981                         | 277                                | 6,237  | 852                          | 7,246                            |
| Insurance agents, brokers, and service.....                              | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Real estate.....   | 4,249                                    | 17,087   | 203,296                     | 194,401                        | 3,237  | 12,735                        | 26,053                      | 50,344                             | 114,737                                      | 2,056                        | 18,854                           |
| Services.....  | 2,595                                    | 7,206    | 207,680                     | 203,899                        | 42,623   | 49,271                        | 5,866                       | 5,481                              | 66,967                                       | 2,045                        | 71,918                           |
| Hotels, rooming houses, camps, and other lodging places.....             | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Personal services.....   | 454                                      | 966      | 23,436                      | 23,270                         | 9,288  | 6,022                         | 592                         | 879                                | 4,822  | 400                          | 4,885                            |
| Laundries and dry cleaning plants.....                                   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Beauty and barber shops.....   | 245                                      | 490      | 5,967                       | 5,884                          | 2,830  | 2,272                         | 159                         | 180                                | 934  | 191                          | 997                              |
| Other personal services.....   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Business services.....   | 395                                      | 934      | 15,143                      | 14,974                         | 6,448  | 1,830                         | 2,344                       | 1,024                              | 2,508  | 261                          | 3,055                            |
| Automobile parking, repair, and services.....                            | 264                                      | 563      | 24,252                      | 23,723                         | 10,482   | 4,055                         | 285                         | 655                                | 4,515  | 207                          | 5,076                            |
| Amusement and recreation services, including motion pictures.....        | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Medical and health services.....   | 278                                      | 858      | 36,748                      | 36,691                         | 1,558  | 6,634                         | 362                         | 314                                | 20,514                                       | 224                          | 20,524                           |
| Offices of physicians and surgeons.....                                  | 207                                      | 690      | 27,592                      | 27,551                         | 171  | 5,192                         | 310                         | 261                                | 15,912                                       | 153                          | 15,926                           |
| Other medical and health services.....                                   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Legal services.....  | 378                                      | 1,123    | 44,862                      | 44,088                         | -  | 7,780                         | 417                         | 586                                | 24,473                                       | 374                          | 24,487                           |
| Other services.....  | 577                                      | 1,971    | 53,136                      | 52,843                         | 10,467   | 19,640                        | 998                         | 782                                | 10,686                                       | 438                          | 12,586                           |

Footnotes at end of table.

## PARTNERSHIPS IN 27 STATES

Table 3.4 —NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| State and industry   | Partnerships with and without net profit |          |                             |                                |  |                               |                             |                                    |  | Partnerships with net profit |                                  |
|--|--|----------|-----------------------------|--------------------------------|--|-------------------------------|-----------------------------|------------------------------------|--|------------------------------|----------------------------------|
|  | Number of—                               |          | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit (less losses)<br>(Thousand dollars) | Number of partnerships       | Net profit<br>(Thousand dollars) |
|  | Partnerships                             | Partners | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |                               |                             |                                    |  |                              |                                  |
| MICHIGAN   | (1)                                      | (2)      | (3)                         | (4)                            | (5)  | (6)                           | (7)                         | (8)                                | (9)  | (10)                         | (11)                             |
| All industries.....  | 33,898                                   | 115,269  | 3,222,380                   | 3,167,045                      | 1,773,031  | 420,313                       | 108,339                     | 120,384                            | 465,863  | 24,936                       | 523,997                          |
| Agriculture, forestry, and fisheries.....                                | 2,177                                    | 4,881    | 104,167                     | 101,847                        | 55,520   | 9,657                         | 2,791                       | 9,307                              | 18,018   | 1,780                        | 20,738                           |
| Farms.....   | 1,896                                    | 4,313    | 80,516                      | 78,327                         | 41,591   | 7,908                         | 2,404                       | 8,582                              | 14,346   | 1,499                        | 17,066                           |
| Field crop farms.....  | 522                                      | 1,168    | 18,521                      | 18,037                         | 8,801  | 3,255                         | 510                         | 1,703                              | 4,756  | 373                          | 5,175                            |
| Livestock farms.....   | 1,049                                    | 2,397    | 46,610                      | 45,640                         | 26,825   | 2,175                         | 1,065                       | 5,650                              | 6,267  | 850                          | 7,925                            |
| Other farms.....   | 325                                      | 748      | 15,385                      | 14,650                         | 5,965  | 2,478                         | 829                         | 1,229                              | 3,323  | 276                          | 3,966                            |
| Other agriculture, forestry, and fisheries.....                          | 281                                      | 568      | 23,651                      | 23,520                         | 13,929   | 1,749                         | 387                         | 725                                | 3,672  | 281                          | 3,672                            |
| Mining.....  | 729                                      | 4,326    | 9,542                       | 8,168                          | 4,078  | 1,104                         | 359                         | 1,152                              | 2,094  | (*)                          | (*)                              |
| Contract construction.....   | 2,628                                    | 5,774    | 314,246                     | 312,213                        | 205,222  | 67,106                        | 6,112                       | 6,222                              | 45,124   | 2,290                        | 46,960                           |
| General contractors.....   | 694                                      | 1,636    | 141,681                     | 140,038                        | 105,999  | 24,136                        | 1,801                       | 2,459                              | 10,933   | 642                          | 11,785                           |
| Special trade contractors.....   | 1,934                                    | 4,138    | 172,565                     | 172,175                        | 99,223   | 42,970                        | 4,311                       | 3,763                              | 34,191   | 1,648                        | 35,175                           |
| Manufacturing.....   | 1,647                                    | 4,006    | 275,141                     | 271,624                        | 181,028  | 60,007                        | 5,396                       | 6,172                              | 36,329   | 1,286                        | 36,898                           |
| Transportation, communication, electric, gas, and sanitary services..... | 337                                      | 1,839    | 29,235                      | 29,117                         | 15,809   | 7,153                         | 1,010                       | 2,150                              | 2,815  | 233                          | 3,592                            |
| Wholesale and retail trade.....  | 8,845                                    | 19,692   | 1,598,356                   | 1,586,049                      | 1,162,297  | 127,626                       | 42,294                      | 16,137                             | 114,849  | 7,151                        | 118,872                          |
| Wholesale trade.....   | 1,303                                    | 3,058    | 483,664                     | 481,128                        | 387,130  | 27,856                        | 7,468                       | 3,369                              | 26,931   | 1,080                        | 27,272                           |
| Retail trade.....  | 7,429                                    | 16,398   | 1,083,733                   | 1,074,107                      | 752,488  | 96,952                        | 34,330                      | 12,461                             | 85,632   | 5,964                        | 89,233                           |
| General merchandise stores.....  | 382                                      | 840      | 40,270                      | 38,688                         | 26,164   | 3,173                         | 1,296                       | 1,714                              | 2,950  | 255                          | 3,283                            |
| Food stores.....   | 960                                      | 2,069    | 229,709                     | 228,726                        | 176,121  | 16,736                        | 7,377                       | 1,966                              | 13,027   | 841                          | 13,330                           |
| Automotive dealers.....  | 1,564                                    | 3,348    | 249,165                     | 247,444                        | 194,256  | 15,592                        | 6,434                       | 1,744                              | 13,230   | 1,272                        | 13,868                           |
| Apparel and accessory stores.....  | 297                                      | 672      | 52,023                      | 51,324                         | 31,539   | 5,612                         | 1,144                       | 4,591                              | 5,991  | 272                          | 6,023                            |
| Furniture, home furnishings, and equipment stores.....                   | 514                                      | 1,131    | 94,120                      | 92,639                         | 58,564   | 9,617                         | 2,623                       | 1,084                              | 11,700   | 464                          | 11,704                           |
| Eating and drinking places.....  | 1,776                                    | 3,859    | 128,811                     | 127,799                        | 58,720   | 24,306                        | 2,787                       | 7,014                              | 16,004   | 1,511                        | 16,820                           |
| Other retail trade.....  | 1,936                                    | 4,479    | 289,635                     | 287,487                        | 207,124  | 21,916                        | 8,442                       | 2,752                              | 22,730   | 1,349                        | 24,205                           |
| Finance, insurance, and real estate.....                                 | 10,416                                   | 56,432   | 298,742                     | 272,421                        | 25,049   | 20,893                        | 37,619                      | 60,958                             | 20,107   | 6,167                        | 61,302                           |
| Finance.....   | 2,902                                    | 29,770   | 40,825                      | 22,994                         | 42   | 9,141                         | 4,704                       | 695                                | 6,177  | 1,368                        | 15,172                           |
| Insurance agents, brokers, and service.....                              | 326                                      | 1,021    | 26,017                      | 25,991                         | 9,489  | 2,516                         | 155                         | 344                                | 6,370  | 277                          | 6,466                            |
| Real estate.....   | 7,188                                    | 25,641   | 231,900                     | 223,436                        | 15,518   | 9,236                         | 32,760                      | 59,919                             | 7,261  | 4,522                        | 39,664                           |
| Services.....  | 7,043                                    | 17,840   | 591,746                     | 584,401                        | 122,948  | 126,767                       | 12,751                      | 18,286                             | 230,798  | 5,897                        | 234,045                          |
| Hotels, rooming houses, camps, and other lodging places.....             | 463                                      | 1,120    | 20,806                      | 20,438                         | 7,997  | 3,123                         | 1,454                       | 3,087                              | 2,260  | 280                          | 3,364                            |
| Personal services.....   | 1,454                                    | 3,125    | 86,230                      | 84,441                         | 36,421   | 24,880                        | 4,249                       | 16,284                             | 1,278  | 1,278                        | 16,683                           |
| Laundries and dry cleaning plants.....                                   | 665                                      | 1,433    | 40,848                      | 39,411                         | 18,357   | 13,085                        | 1,304                       | 2,316                              | 7,064  | 589                          | 7,206                            |
| Beauty and barber shops.....   | 497                                      | 1,005    | 19,875                      | 19,847                         | 9,731  | 3,079                         | 534                         | 403                                | 3,708  | 447                          | 3,731                            |
| Other personal services.....   | 292                                      | 687      | 25,507                      | 25,183                         | 8,333  | 2,616                         | 1,003                       | 1,530                              | 5,512  | 242                          | 5,746                            |
| Business services.....   | 1,265                                    | 3,237    | 57,398                      | 56,268                         | 24,258   | 13,023                        | 1,516                       | 2,662                              | 13,424   | 988                          | 13,992                           |
| Automobile parking, repair, and services.....                            | 619                                      | 1,444    | 23,423                      | 22,462                         | 11,354   | 2,997                         | 774                         | 1,018                              | 5,118  | 471                          | 5,332                            |
| Amusement and recreation services, including motion pictures.....        | 421                                      | 992      | 29,163                      | 27,510                         | 12,275   | 4,113                         | 956                         | 2,365                              | 4,467  | 214                          | 5,258                            |
| Medical and health services.....   | 1,302                                    | 3,588    | 174,956                     | 174,412                        | 8,635  | 31,920                        | 2,417                       | 2,489                              | 96,200   | 1,278                        | 96,331                           |
| Offices of physicians and surgeons.....                                  | 941                                      | 2,414    | 122,206                     | 121,795                        | 1,916  | 19,153                        | 1,413                       | 1,140                              | 76,643   | 917                          | 76,774                           |
| Other medical and health services.....                                   | 361                                      | 1,174    | 52,750                      | 52,617                         | 6,719  | 12,767                        | 1,004                       | 1,349                              | 19,557   | 361                          | 19,557                           |
| Legal services.....  | 759                                      | 2,431    | 125,903                     | 125,564                        | 2,329  | 24,044                        | 1,442                       | 1,350                              | 70,548   | 709                          | 70,654                           |
| Other services.....  | 760                                      | 1,903    | 73,867                      | 73,306                         | 19,679   | 22,667                        | 1,351                       | 1,066                              | 22,497   | 679                          | 22,731                           |
| MINNESOTA  |  |          |                             |                                |  |                               |                             |                                    |  |                              |                                  |
| All industries.....  | 19,297                                   | 53,249   | 1,398,275                   | 1,365,414                      | 747,123  | 147,511                       | 37,179                      | 51,605                             | 231,659  | 15,560                       | 259,665                          |
| Agriculture, forestry, and fisheries.....                                | 5,525                                    | 12,321   | 130,820                     | 125,959                        | 59,808   | 4,686                         | 4,305                       | 13,334                             | 30,276   | 4,895                        | 33,393                           |
| Farms.....   | 5,392                                    | 11,977   | 122,512                     | 117,867                        | 55,679   | 3,366                         | 4,197                       | 13,212                             | 27,476   | 4,788                        | 30,538                           |
| Field crop farms.....  | 1,902                                    | 4,352    | 44,912                      | 42,804                         | 17,060   | 1,920                         | 2,090                       | 5,413                              | 11,247   | 1,694                        | 11,714                           |
| Livestock farms.....   | 3,124                                    | 6,867    | 76,305                      | 73,964                         | 38,094   | 1,311                         | 2,044                       | 7,722                              | 16,017   | 2,806                        | 18,485                           |
| Other farms.....   | 366                                      | 758      | 1,295                       | 1,099                          | 525  | 135                           | 63                          | 77                                 | 212  | 288                          | 339                              |
| Other agriculture, forestry, and fisheries.....                          | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Mining.....  | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Contract construction.....   | 818                                      | 1,801    | 148,247                     | 145,958                        | 114,141  | 21,481                        | 2,968                       | 5,081                              | 8,963  | 680                          | 13,072                           |
| General contractors.....   | 290                                      | 627      | 90,318                      | 89,803                         | 69,006   | 13,777                        | 1,544                       | 2,439                              | 5,147  | 258                          | 5,748                            |
| Special trade contractors.....   | 528                                      | 1,174    | 57,929                      | 56,155                         | 45,135   | 7,704                         | 1,424                       | 2,642                              | 3,816  | 422                          | 7,324                            |
| Manufacturing.....   | 626                                      | 1,717    | 75,352                      | 75,064                         | 53,026   | 14,952                        | 1,271                       | 1,626                              | 9,007  | 522                          | 9,280                            |
| Transportation, communication, electric, gas, and sanitary services..... | 230                                      | 471      | 12,549                      | 12,257                         | 6,994  | 2,656                         | 318                         | 595                                | 1,080  | (*)                          | (*)                              |
| Wholesale and retail trade.....  | 4,094                                    | 9,024    | 632,426                     | 626,405                        | 465,610  | 45,966                        | 8,081                       | 6,578                              | 46,918   | 3,453                        | 49,928                           |
| Wholesale trade.....   | 681                                      | 1,570    | 166,441                     | 164,667                        | 127,843  | 9,491                         | 2,650                       | 1,528                              | 10,653   | 518                          | 12,067                           |
| Retail trade.....  | 3,331                                    | 7,287    | 452,386                     | 448,184                        | 327,556  | 35,606                        | 5,213                       | 4,856                              | 35,619   | 2,853                        | 37,215                           |
| General merchandise stores.....  | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Food stores.....   | 605                                      | 1,298    | 87,088                      | 86,391                         | 69,655   | 5,186                         | 795                         | 764                                | 4,966  | 510                          | 5,227                            |
| Automotive dealers.....  | 417                                      | 854      | 68,842                      | 68,085                         | 54,428   | 3,875                         | 681                         | 444                                | 3,948  | 337                          | 4,183                            |
| Apparel and accessory stores.....  | 287                                      | 685      | 40,273                      | 39,924                         | 25,198   | 3,923                         | 326                         | 258                                | 4,796  | 260                          | 4,816                            |
| Furniture, home furnishings, and equipment stores.....                   | 246                                      | 522      | 27,145                      | 26,961                         | 18,511   | 2,255                         | 359                         | 393                                | 2,710  | 219                          | 2,795                            |
| Eating and drinking places.....  | 545                                      | 1,153    | 41,204                      | 41,158                         | 21,480   | 8,055                         | 1,005                       | 956                                | 3,076  | 467                          | 3,693                            |
| Other retail trade.....  | 1,116                                    | 2,476    | 139,318                     | 137,407                        | 99,987   | 8,519                         | 1,743                       | 1,507                              | 14,788   | 971                          | 15,093                           |
| Finance, insurance, and real estate.....                                 | 4,709                                    | 18,898   | 100,277                     | 83,265                         | 6,733  | 6,827                         | 12,809                      | 14,756                             | 5,220  | 3,209                        | 18,127                           |
| Finance.....   | 1,058                                    | 7,863    | 23,904                      | 13,086                         | 198  | 5,065                         | 865                         | 122                                | 13,126   | 582                          | 3,889                            |
| Insurance agents, brokers, and service.....                              | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Real estate.....   | 3,521                                    | 10,541   | 69,721                      | 63,539                         | 2,189  | 1,636                         | 11,924                      | 14,611                             | 7,052  | 2,497                        | 12,944                           |
| Services.....  | 3,179                                    | 8,107    | 277,163                     | 275,169                        | 35,471   | 50,253                        | 6,937                       | 7,926                              | 131,067  | 2,593                        | 132,135                          |
| Hotels, rooming houses, camps, and other lodging places.....             | 407                                      | 980      | 16,077                      | 15,815                         | 4,208  | 2,285                         | 1,254                       | 2,437                              | 2,648  | 245                          | 3,110                            |
| Personal services.....   | 219                                      | 443      | 14,257                      | 14,137                         | 7,886  | 5,256                         | 399                         | 449                                | 3,377  | (*)                          | (*)                              |
| Laundries and dry cleaning plants.....                                   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Beauty and barber shops.....   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Other personal services.....   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Business services.....   | 397                                      | 851      | 15,052                      | 14,967                         | 6,418  | 2,672                         | 360                         | 792                                | 2,842  | 319                          | 2,887                            |
| Automobile parking, repair, and services.....                            | 298                                      | 663      | 15,373                      | 15,116                         | 6,345  | 2,897                         | 1,069                       | 424                                | 3,614  | 272                          | 3,629                            |
| Amusement and recreation services, including motion pictures.....        | 420                                      | 948      | 13,347                      | 12,914                         | 5,036  | 1,451                         | 1,545                       | 1,135                              | 2,012  | 263                          | 2,245                            |
| Medical and health services.....   | 695                                      | 1,934    | 95,916                      | 95,556                         | 2,253  | 12,724                        | 1,013                       | 1,273                              | 61,465   | 637                          | 61,679                           |
| Offices of physicians and surgeons.....                                  | 488                                      | 1,423    | 77,098                      | 76,826                         | 414  | 9,315                         | 632                         | 735                                | 52,242   | 457                          | 52,509                           |
| Other medical and health services.....                                   | 207                                      | 511      | 18,818                      | 18,730                         | 1,839  | 3,409                         | 381                         | 538                                | 9,223  | 180                          | 9,372                            |
| Legal services.....  | 435                                      | 1,446    | 76,769                      | 76,481                         | 695  | 13,391                        | 727                         | 1,062                              | 44,681   | 409                          | 44,695                           |
| Other services.....  | 308                                      | 842      | 30,372                      | 30,183                         | 2,630  | 9,617                         | 570                         | 354                                | 10,428   | 255                          | 10,469                           |

Footnotes at end of table.



## PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| State and industry   | Partnerships with and without net profit |          |                             |                                |  |                               |                             |                                    |  | Partnerships with net profit |                                  |
|--|--|----------|-----------------------------|--------------------------------|--|-------------------------------|-----------------------------|------------------------------------|--|------------------------------|----------------------------------|
|  | Number of—                               |          | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) | Number of partnerships       | Net profit<br>(Thousand dollars) |
|  | Partnerships                             | Partners | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |                               |                             |                                    |  |                              |                                  |
| MISSOURI   | (1)                                      | (2)      | (3)                         | (4)                            | (5)  | (6)                           | (7)                         | (8)                                | (9)  | (10)                         | (11)                             |
| All industries.....  | 21,550                                   | 63,307   | 1,876,919                   | 1,839,579                      | 1,076,482  | 219,590                       | 32,165                      | 59,624                             | 288,962                                      | 16,511                       | 322,666                          |
| Agriculture, forestry, and fisheries.....                                | 5,750                                    | 13,638   | 202,120                     | 195,670                        | 125,778  | 7,764                         | 3,852                       | 13,831                             | 22,609                                       | 4,304                        | 37,352                           |
| Farms.....   | 5,422                                    | 12,805   | 161,467                     | 155,166                        | 99,322   | 6,418                         | 3,537                       | 12,767                             | 17,900                                       | 4,086                        | 32,143                           |
| Field crop farms.....  | 2,164                                    | 5,080    | 55,102                      | 51,549                         | 27,565   | 2,092                         | 1,520                       | 4,890                              | 12,024                                       | 1,792                        | 13,030                           |
| Livestock farms.....   | 2,903                                    | 6,934    | 97,659                      | 95,284                         | 66,825   | 3,266                         | 1,709                       | 7,297                              | 5,354  | 2,072                        | 17,956                           |
| Other farms.....   | 355                                      | 791      | 8,706                       | 8,333                          | 4,932  | 1,060                         | 308                         | 580                                | 522  | 222                          | 1,157                            |
| Other agriculture, forestry, and fisheries.....                          | 328                                      | 833      | 40,653                      | 40,504                         | 26,456   | 1,346                         | 315                         | 1,064                              | 4,709  | 218                          | 5,209                            |
| Mining.....  | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Contract construction.....   | 929                                      | 1,959    | 115,530                     | 114,887                        | 79,939   | 27,351                        | 2,026                       | 4,193                              | 12,434                                       | 785                          | 14,448                           |
| General contractors.....   | 300                                      | 611      | 64,912                      | 64,505                         | 51,475   | 16,257                        | 1,039                       | 1,885                              | 3,394  | 269                          | 4,678                            |
| Special trade contractors.....   | 629                                      | 1,348    | 50,618                      | 50,382                         | 28,464   | 11,094                        | 987                         | 2,308                              | 9,040  | 516                          | 9,770                            |
| Manufacturing.....   | 628                                      | 1,585    | 99,995                      | 99,524                         | 68,147   | 17,515                        | 1,421                       | 2,029                              | 10,514                                       | 575                          | 10,540                           |
| Transportation, communication, electric, gas, and sanitary services..... | 269                                      | 582      | 20,777                      | 20,659                         | 14,191   | 1,113                         | 356                         | 1,019                              | 2,263  | 214                          | 2,362                            |
| Wholesale and retail trade.....  | 4,950                                    | 10,880   | 899,906                     | 892,026                        | 690,205  | 64,983                        | 10,279                      | 7,941                              | 61,350                                       | 3,982                        | 66,533                           |
| Wholesale trade.....   | 737                                      | 1,620    | 282,714                     | 281,507                        | 241,722  | 12,136                        | 2,024                       | 1,536                              | 10,042                                       | 586                          | 13,248                           |
| Retail trade.....  | 4,185                                    | 9,204    | 615,380                     | 608,707                        | 447,126  | 52,729                        | 8,237                       | 6,392                              | 51,205                                       | 3,368                        | 53,182                           |
| General merchandise stores.....  | 215                                      | 561      | 26,965                      | 26,793                         | 20,425   | 1,748                         | 257                         | 258                                | 2,367  | 187                          | 2,376                            |
| Food stores.....   | 430                                      | 946      | 126,038                     | 125,413                        | 101,738  | 8,813                         | 889                         | 778                                | 5,553  | 342                          | 5,840                            |
| Automotive dealers.....  | 1,075                                    | 2,311    | 159,817                     | 157,988                        | 125,298  | 10,109                        | 2,222                       | 1,021                              | 11,076                                       | 887                          | 11,717                           |
| Apparel and accessory stores.....  | 284                                      | 597      | 32,482                      | 31,181                         | 20,374   | 4,428                         | 360                         | 270                                | 3,780  | 225                          | 3,810                            |
| Furniture, home furnishings, and equipment stores.....                   | 173                                      | 354      | 29,896                      | 29,414                         | 21,463   | 2,014                         | 377                         | 434                                | 2,668  | (*)                          | (*)                              |
| Eating and drinking places.....  | 905                                      | 1,916    | 68,475                      | 68,002                         | 34,886   | 11,264                        | 1,769                       | 1,553                              | 9,322  | 684                          | 9,689                            |
| Other retail trade.....  | 1,103                                    | 2,519    | 171,707                     | 169,906                        | 122,942  | 14,353                        | 2,360                       | 2,078                              | 16,439                                       | 904                          | 16,634                           |
| Finance, insurance, and real estate.....                                 | 5,287                                    | 25,096   | 148,068                     | 129,659                        | 92,839   | 27,723                        | 7,839                       | 17,869                             | 30,607                                       | 3,536                        | 39,842                           |
| Finance.....   | 1,178                                    | 12,498   | 64,412                      | 54,475                         | 236  | 22,354                        | 1,417                       | 504                                | 17,657                                       | 562                          | 18,239                           |
| Insurance agents, brokers, and service.....                              | 416                                      | 1,101    | 15,999                      | 15,729                         | 935  | 1,577                         | 138                         | 99                                 | 6,387  | 416                          | 6,387                            |
| Real estate.....   | 3,693                                    | 11,497   | 67,657                      | 59,455                         | 1,772  | 3,792                         | 6,284                       | 17,266                             | 6,563  | 2,558                        | 15,216                           |
| Services.....  | 3,699                                    | 9,427    | 373,182                     | 370,688                        | 85,065   | 70,295                        | 6,084                       | 12,406                             | 146,482                                      | 3,077                        | 148,886                          |
| Hotels, rooming houses, camps, and other lodging places.....             | 392                                      | 978      | 25,833                      | 25,569                         | 10,165   | 5,375                         | 1,218                       | 2,852                              | 3,429  | 311                          | 3,709                            |
| Personal services.....   | 657                                      | 1,426    | 33,002                      | 32,783                         | 12,844   | 9,084                         | 838                         | 2,935                              | 6,004  | 470                          | 6,497                            |
| Laundries and dry cleaning plants.....                                   | 433                                      | 974      | 19,284                      | 19,271                         | 6,657  | 5,436                         | 460                         | 2,094                              | 3,817  | 300                          | 4,088                            |
| Beauty and barber shops.....   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Other personal services.....   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Business services.....   | 392                                      | 873      | 15,043                      | 14,947                         | 6,871  | 2,864                         | 127                         | 2,485                              | 2,772  | 339                          | 2,787                            |
| Automobile parking, repair, and services.....                            | 327                                      | 734      | 23,636                      | 23,439                         | 14,427   | 3,350                         | 428                         | 704                                | 3,068  | 300                          | 3,149                            |
| Amusement and recreation services, including motion pictures.....        | 308                                      | 697      | 9,768                       | 9,704                          | 5,859  | 2,234                         | 287                         | 399                                | 402  | 222                          | 722                              |
| Medical and health services.....   | 485                                      | 1,409    | 101,233                     | 100,931                        | 1,049  | 17,106                        | 935                         | 809                                | 62,515                                       | 458                          | 62,631                           |
| Offices of physicians and surgeons.....                                  | 287                                      | 888      | 71,929                      | 71,749                         | 414  | 11,047                        | 579                         | 439                                | 46,789                                       | 286                          | 46,789                           |
| Other medical and health services.....                                   | 198                                      | 521      | 29,304                      | 29,182                         | 635  | 6,059                         | 356                         | 370                                | 15,726                                       | (*)                          | (*)                              |
| Legal services.....  | 609                                      | 1,936    | 83,574                      | 82,981                         | 1,148  | 10,088                        | 767                         | 1,618                              | 52,289                                       | 555                          | 53,261                           |
| Other services.....  | 529                                      | 1,374    | 81,093                      | 80,334                         | 32,702   | 20,194                        | 1,484                       | 604                                | 16,003                                       | 422                          | 16,130                           |
| NEW JERSEY   |  |          |                             |                                |  |                               |                             |                                    |  |                              |                                  |
| All industries.....  | 31,188                                   | 102,323  | 2,253,168                   | 2,208,974                      | 1,114,755  | 284,992                       | 79,968                      | 90,950                             | 387,664                                      | 23,024                       | 431,873                          |
| Agriculture, forestry, and fisheries.....                                | 1,299                                    | 3,225    | 63,261                      | 58,376                         | 34,385   | 11,231                        | 2,625                       | 3,817                              | 12,135                                       | 888                          | 16,204                           |
| Farms.....   | 981                                      | 2,537    | 50,814                      | 45,943                         | 27,383   | 9,556                         | 2,378                       | 3,345                              | 8,443  | 673                          | 12,212                           |
| Field crop farms.....  | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Livestock farms.....   | 363                                      | 805      | 10,144                      | 9,434                          | 5,705  | 1,078                         | 793                         | 1,031                              | 825  | 260                          | 1,946                            |
| Other farms.....   | 541                                      | 1,578    | 39,457                      | 35,662                         | 21,049   | 8,166                         | 1,537                       | 2,250                              | 7,230  | 336                          | 9,878                            |
| Other agriculture, forestry, and fisheries.....                          | 318                                      | 688      | 12,447                      | 12,433                         | 7,002  | 1,675                         | 247                         | 472                                | 3,692  | 215                          | 3,992                            |
| Mining.....  | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Contract construction.....   | 1,857                                    | 3,814    | 147,783                     | 146,159                        | 95,319   | 22,752                        | 2,848                       | 2,582                              | 29,333                                       | 1,519                        | 29,983                           |
| General contractors.....   | 561                                      | 1,155    | 73,238                      | 72,469                         | 52,574   | 9,857                         | 1,184                       | 1,223                              | 10,975                                       | 456                          | 11,280                           |
| Special trade contractors.....   | 1,270                                    | 2,607    | 74,105                      | 73,251                         | 42,471   | 12,895                        | 1,660                       | 1,339                              | 18,254                                       | 1,037                        | 18,599                           |
| Manufacturing.....   | 1,217                                    | 2,858    | 225,520                     | 224,134                        | 148,469  | 59,835                        | 5,007                       | 4,026                              | 28,317                                       | 1,110                        | 32,335                           |
| Transportation, communication, electric, gas, and sanitary services..... | 515                                      | 1,184    | 34,518                      | 33,686                         | 17,161   | 6,045                         | 1,233                       | 2,435                              | 5,719  | 381                          | 5,975                            |
| Wholesale and retail trade.....  | 7,634                                    | 17,197   | 974,198                     | 966,191                        | 702,954  | 69,028                        | 11,941                      | 11,781                             | 88,010                                       | 6,613                        | 90,986                           |
| Wholesale trade.....   | 780                                      | 2,416    | 235,946                     | 233,811                        | 184,794  | 16,624                        | 2,457                       | 2,758                              | 14,293                                       | 728                          | 14,616                           |
| Retail trade.....  | 6,792                                    | 14,623   | 719,870                     | 714,055                        | 504,941  | 50,919                        | 9,255                       | 8,820                              | 72,105                                       | 5,823                        | 74,758                           |
| General merchandise stores.....  | 419                                      | 936      | 39,983                      | 38,545                         | 25,062   | 3,225                         | 350                         | 491                                | 4,428  | 290                          | 4,528                            |
| Food stores.....   | 1,475                                    | 3,142    | 171,336                     | 169,954                        | 131,622  | 8,928                         | 1,795                       | 1,834                              | 14,156                                       | 1,288                        | 14,855                           |
| Automotive dealers.....  | 894                                      | 1,849    | 127,278                     | 126,878                        | 100,029  | 6,144                         | 1,101                       | 867                                | 9,104  | 761                          | 9,845                            |
| Apparel and accessory stores.....  | 570                                      | 1,206    | 71,031                      | 70,705                         | 46,579   | 5,774                         | 802                         | 671                                | 8,566  | 518                          | 8,624                            |
| Furniture, home furnishings, and equipment stores.....                   | 414                                      | 853      | 59,920                      | 58,980                         | 40,869   | 5,141                         | 817                         | 623                                | 5,240  | 362                          | 5,299                            |
| Eating and drinking places.....  | 1,508                                    | 3,270    | 108,840                     | 108,226                        | 60,717   | 14,542                        | 2,562                       | 2,489                              | 14,959                                       | 1,375                        | 15,153                           |
| Other retail trade.....  | 1,512                                    | 3,367    | 141,482                     | 140,767                        | 100,063  | 7,165                         | 1,828                       | 1,845                              | 15,652                                       | 1,229                        | 16,454                           |
| Finance, insurance, and real estate.....                                 | 12,253                                   | 56,767   | 298,991                     | 279,646                        | 23,994   | 11,708                        | 46,066                      | 53,609                             | 28,607                                       | 7,253                        | 56,661                           |
| Finance.....   | 2,937                                    | 22,456   | 29,262                      | 17,196                         | 6,665  | 1,258                         | 1,824                       | 1,419                              | 3,534  | 1,405                        | 10,516                           |
| Insurance agents, brokers, and service.....                              | 343                                      | 944      | 30,702                      | 29,143                         | 14,038   | 4,295                         | 507                         | 541                                | 3,569  | 265                          | 3,787                            |
| Real estate.....   | 8,973                                    | 33,367   | 239,027                     | 233,307                        | 3,291  | 6,155                         | 43,735                      | 51,649                             | 21,504                                       | 5,583                        | 42,358                           |
| Services.....  | 6,179                                    | 15,484   | 501,145                     | 494,338                        | 89,438   | 103,169                       | 10,031                      | 12,271                             | 193,938                                      | 5,077                        | 198,122                          |
| Hotels, rooming houses, camps, and other lodging places.....             | 244                                      | 523      | 11,914                      | 11,862                         | 3,404  | 2,027                         | 939                         | 1,538                              | 1,011  | (*)                          | (*)                              |
| Personal services.....   | 1,048                                    | 2,314    | 39,211                      | 39,058                         | 14,953   | 8,658                         | 1,098                       | 1,598                              | 10,636                                       | 920                          | 11,004                           |
| Laundries and dry cleaning plants.....                                   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  | (*)                          | (*)                              |
| Beauty and barber shops.....   | 670                                      | 1,366    | 12,556                      | 12,522                         | 3,929  | 3,151                         | 323                         | 478                                | 3,597  | 593                          | 3,685                            |
| Other personal services.....   | 191                                      | 515      | 12,754                      | 12,681                         | 4,940  | 985                           | 350                         | 572                                | 3,676  | 165                          | 3,942                            |
| Business services.....   | 755                                      | 1,718    | 41,701                      | 39,642                         | 20,403   | 11,118                        | 1,117                       | 2,205                              | 9,198  | 603                          | 9,956                            |
| Automobile parking, repair, and services.....                            | 499                                      | 1,137    | 23,095                      | 22,676                         | 13,894   | 3,489                         | 653                         | 1,433                              | 2,809  | 317                          | 2,961                            |
| Amusement and recreation services, including motion pictures.....        | 557                                      | 1,501    | 21,155                      | 20,773                         | 10,468   | 3,828                         | 929                         | 846                                | 2,803  | 295                          | 3,822                            |
| Medical and health services.....   | 716                                      | 1,964    | 94,482                      | 94,267                         | 3,745  | 14,134                        | 1,372                       | 1,806                              | 53,570                                       | 687                          | 53,591                           |
| Offices of physicians and surgeons.....                                  | 447                                      | 1,391    | 72,812                      | 72,613                         | 1,098  | 9,355                         | 806                         | 1,205                              | 45,802                                       | 443                          | 45,823                           |
| Other medical and health services.....                                   | 269                                      | 573      | 21,670                      | 21,654                         | 2,647  | 4,779                         | 566                         | 601                                | 7,768  | 244                          | 7,768                            |
| Legal services.....  | 1,112                                    | 3,261    | 169,658                     | 168,871                        | 7,181  | 32,784                        | 2,085                       | 1,401                              | 85,545                                       | 1,086                        | 85,545                           |
| Other services.....  | 1,248                                    | 3,066    | 99,929                      | 97,189                         | 15,390   | 27,131                        | 1,838                       | 1,444                              | 30,498                                       | 1,059                        | 31,148                           |

Footnotes at end of table.

## PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| State and industry   | Partnerships with and without net profit |          |                          |                             |                              |                    |                    |                    |                        | Partnerships with net profit |            |
|--|--|----------|--------------------------|-----------------------------|------------------------------|--------------------|--------------------|--------------------|------------------------|------------------------------|------------|
|  | Number of—                               |          | Receipts                 |                             | Cost of sales and operations | Payroll            | Taxes              | Depreciation       | Net profit (less loss) | Number of partnerships       | Net profit |
|  | Partnerships                             | Partners | Total (Thousand dollars) | Business (Thousand dollars) | (Thousand dollars)           | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)     |                              |            |
| NEW YORK   | (1)                                      | (2)      | (3)                      | (4)                         | (5)                          | (6)                | (7)                | (8)                | (9)                    | (10)                         | (11)       |
| All industries.....  | 86,763                                   | 333,104  | 10,792,629               | 10,260,912                  | 3,767,669                    | 2,043,599          | 465,294            | 405,814            | 1,749,708              | 64,821                       | 2,048,917  |
| Agriculture, forestry, and fisheries.....                                | 4,049                                    | 10,087   | 192,511                  | 185,814                     | 99,049                       | 19,924             | 6,209              | 21,725             | 12,214                 | 2,974                        | 34,643     |
| Farms.....   | 3,555                                    | 8,653    | 159,858                  | 153,773                     | 86,040                       | 15,493             | 5,698              | 17,792             | 8,800                  | 2,581                        | 26,267     |
| Field crop farms.....  | 433                                      | 988      | 7,204                    | 6,847                       | 3,360                        | 533                | 756                | 1,862              | 13,668                 | 246                          | 1,355      |
| Livestock farms.....   | 2,202                                    | 5,156    | 107,783                  | 105,030                     | 61,105                       | 8,780              | 3,033              | 12,326             | 7,933                  | 1,695                        | 16,219     |
| Other farms.....   | 920                                      | 2,509    | 44,871                   | 41,896                      | 21,575                       | 6,180              | 1,909              | 3,604              | 4,535                  | 640                          | 8,693      |
| Other agriculture, forestry, and fisheries.....                          | 494                                      | 1,434    | 32,653                   | 32,041                      | 13,009                       | 4,431              | 511                | 3,933              | 3,414                  | 393                          | 8,376      |
| Mining.....  | 180                                      | 1,348    | 10,696                   | 10,542                      | 10,708                       | 285                | 119                | 300                | 17,253                 | (*)                          | (*)        |
| Contract construction.....   | 3,257                                    | 6,984    | 420,505                  | 418,046                     | 334,697                      | 95,191             | 8,401              | 5,875              | 30,923                 | 2,924                        | 48,496     |
| General contractors.....   | 1,168                                    | 2,492    | 267,784                  | 265,943                     | 61,191                       | 5,222              | 3,474              | 5,540              | 22,572                 | 960                          | 22,572     |
| Special trade contractors.....   | 2,089                                    | 4,492    | 152,721                  | 152,103                     | 100,430                      | 34,000             | 3,179              | 2,401              | 25,383                 | 1,964                        | 25,924     |
| Manufacturing.....   | 3,748                                    | 8,437    | 720,617                  | 717,686                     | 514,802                      | 171,459            | 14,352             | 8,791              | 71,452                 | 3,305                        | 78,183     |
| Transportation, communication, electric, gas, and sanitary services..... | 1,199                                    | 2,794    | 98,047                   | 96,789                      | 45,752                       | 23,647             | 3,199              | 8,023              | 13,621                 | 1,067                        | 16,012     |
| Wholesale and retail trade.....  | 18,932                                   | 41,037   | 2,972,513                | 2,956,292                   | 2,272,161                    | 175,946            | 35,039             | 22,763             | 219,811                | 15,763                       | 232,932    |
| Wholesale trade.....   | 3,770                                    | 8,978    | 1,433,251                | 1,426,528                   | 1,184,646                    | 68,568             | 11,033             | 5,730              | 70,337                 | 3,088                        | 77,231     |
| Retail trade.....  | 15,083                                   | 32,296   | 1,530,106                | 1,510,648                   | 1,072,496                    | 105,939            | 23,822             | 16,956             | 148,126                | 12,617                       | 154,345    |
| General merchandise stores.....  | 809                                      | 1,813    | 108,510                  | 107,988                     | 74,056                       | 1,417              | 2,063              | 11,138             | 646                    | 11,777                       | 11,777     |
| Food stores.....   | 3,520                                    | 7,537    | 419,744                  | 418,430                     | 329,059                      | 20,112             | 4,126              | 3,564              | 33,455                 | 3,217                        | 34,279     |
| Automotive dealers.....  | 1,686                                    | 3,524    | 212,566                  | 210,954                     | 162,763                      | 11,085             | 2,980              | 1,324              | 17,518                 | 1,370                        | 18,192     |
| Apparel and accessory stores.....  | 956                                      | 2,103    | 112,954                  | 111,866                     | 69,509                       | 10,367             | 1,769              | 709                | 16,145                 | 856                          | 16,534     |
| Furniture, home furnishings, and equipment stores.....                   | 695                                      | 1,539    | 72,927                   | 72,018                      | 47,617                       | 7,297              | 1,124              | 773                | 6,841                  | 554                          | 7,146      |
| Eating and drinking places.....  | 3,430                                    | 7,346    | 209,249                  | 207,932                     | 104,487                      | 29,078             | 7,481              | 5,028              | 27,740                 | 2,951                        | 28,887     |
| Other retail trade.....  | 3,987                                    | 8,434    | 384,156                  | 381,410                     | 285,007                      | 20,844             | 4,925              | 3,495              | 35,289                 | 3,023                        | 37,530     |
| Finance, insurance, and real estate.....                                 | 35,909                                   | 195,893  | 3,542,198                | 3,076,276                   | 103,029                      | 691,475            | 339,022            | 263,231            | 507,100                | 22,580                       | 687,777    |
| Finance.....   | 8,526                                    | 77,755   | 2,146,427                | 1,728,627                   | 78,953                       | 625,637            | 88,028             | 12,524             | 423,743                | 5,048                        | 435,916    |
| Insurance agents, brokers, and service.....                              | 883                                      | 1,838    | 121,561                  | 118,335                     | 4,327                        | 6,663              | 2,096              | 559                | 21,120                 | 760                          | 21,188     |
| Real estate.....   | 26,500                                   | 116,300  | 1,274,210                | 1,229,313                   | 19,749                       | 59,175             | 248,898            | 250,148            | 62,237                 | 16,772                       | 180,673    |
| Services.....  | 19,387                                   | 66,266   | 2,825,823                | 2,789,854                   | 387,471                      | 863,253            | 58,414             | 75,097             | 896,801                | 16,078                       | 945,441    |
| Hotels, rooming houses, camps, and other lodging places.....             | 808                                      | 3,915    | 75,732                   | 75,109                      | 27,268                       | 16,969             | 6,138              | 6,348              | 821                    | 489                          | 7,765      |
| Personal services.....   | 3,162                                    | 6,831    | 89,127                   | 88,668                      | 36,855                       | 19,292             | 2,538              | 2,218              | 25,069                 | 2,819                        | 25,809     |
| Laundries and dry cleaning plants.....                                   | 1,207                                    | 2,650    | 37,240                   | 36,951                      | 17,544                       | 10,235             | 1,120              | 1,323              | 7,556                  | 1,011                        | 7,949      |
| Beauty and barber shops.....   | 1,637                                    | 3,527    | 29,838                   | 29,684                      | 8,982                        | 7,028              | 674                | 512                | 11,794                 | 1,540                        | 11,909     |
| Other personal services.....   | 318                                      | 654      | 22,409                   | 22,033                      | 10,329                       | 7,444              | 383                | 5,719              | 268                    | 5,951                        | 5,951      |
| Business services.....   | 3,229                                    | 10,044   | 190,414                  | 187,219                     | 77,815                       | 36,138             | 4,047              | 38,318             | 22,128                 | 2,558                        | 41,893     |
| Automobile parking, repair, and services.....                            | 752                                      | 1,530    | 41,930                   | 41,594                      | 24,998                       | 5,648              | 1,118              | 946                | 7,636                  | 690                          | 7,936      |
| Amusement and recreation services, including motion pictures.....        | 1,587                                    | 10,284   | 122,818                  | 114,388                     | 56,978                       | 34,130             | 4,178              | 6,625              | 2,804                  | 638                          | 18,770     |
| Medical and health services.....   | 2,647                                    | 9,659    | 515,507                  | 512,277                     | 52,101                       | 122,669            | 10,494             | 6,481              | 193,147                | 2,457                        | 195,477    |
| Offices of physicians and surgeons.....                                  | 1,479                                    | 6,244    | 245,274                  | 245,014                     | 3,937                        | 34,977             | 2,193              | 2,416              | 141,643                | 1,414                        | 142,011    |
| Other medical and health services.....                                   | 1,168                                    | 3,415    | 270,233                  | 267,263                     | 48,164                       | 87,692             | 8,301              | 4,065              | 51,504                 | 1,043                        | 53,466     |
| Legal services.....  | 3,575                                    | 12,189   | 781,784                  | 775,348                     | 4,264                        | 200,411            | 11,129             | 38,096             | 37,096                 | 3,376                        | 387,790    |
| Other services.....  | 3,627                                    | 11,814   | 1,008,511                | 995,251                     | 107,192                      | 427,996            | 18,772             | 7,499              | 258,100                | 3,121                        | 260,001    |
| NORTH CAROLINA   |  |          |                          |                             |                              |                    |                    |                    |                        |                              |            |
| All industries.....  | 19,329                                   | 61,075   | 1,496,400                | 1,475,542                   | 905,528                      | 166,742            | 28,261             | 39,506             | 217,254                | 15,572                       | 225,306    |
| Agriculture, forestry, and fisheries.....                                | 2,626                                    | 6,687    | 87,727                   | 86,121                      | 49,223                       | 7,831              | 1,712              | 6,212              | 13,043                 | 2,171                        | 14,547     |
| Farms.....   | 2,280                                    | 5,946    | 59,710                   | 58,157                      | 29,389                       | 4,889              | 1,359              | 5,128              | 9,893                  | 1,852                        | 11,323     |
| Field crop farms.....  | 1,258                                    | 3,628    | 35,612                   | 34,525                      | 16,905                       | 3,883              | 1,020              | 2,853              | 5,352                  | 1,123                        | 6,055      |
| Livestock farms.....   | 724                                      | 1,668    | 17,772                   | 17,449                      | 9,279                        | 631                | 238                | 1,916              | 2,667                  | 458                          | 3,391      |
| Other farms.....   | 298                                      | 650      | 6,182                    | 6,183                       | 3,205                        | 375                | 101                | 359                | 1,874                  | 271                          | 1,877      |
| Other agriculture, forestry, and fisheries.....                          | 346                                      | 741      | 28,017                   | 27,964                      | 19,834                       | 2,942              | 353                | 1,084              | 3,150                  | 319                          | 3,224      |
| Mining.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Contract construction.....   | 1,198                                    | 2,550    | 105,258                  | 104,580                     | 74,140                       | 15,584             | 1,333              | 2,015              | 14,706                 | 1,071                        | 15,061     |
| General contractors.....   | 399                                      | 893      | 58,055                   | 57,455                      | 44,734                       | 4,895              | 379                | 774                | 6,257                  | 391                          | 6,272      |
| Special trade contractors.....   | 799                                      | 1,657    | 47,203                   | 47,125                      | 29,406                       | 10,689             | 954                | 1,241              | 8,449                  | 680                          | 8,789      |
| Manufacturing.....   | 948                                      | 2,133    | 113,065                  | 112,035                     | 73,690                       | 23,443             | 2,229              | 4,535              | 13,283                 | 807                          | 13,774     |
| Transportation, communication, electric, gas, and sanitary services..... | 361                                      | 781      | 20,222                   | 20,104                      | 9,442                        | 3,744              | 639                | 1,279              | 2,791                  | 253                          | 2,866      |
| Wholesale and retail trade.....  | 5,744                                    | 12,948   | 829,943                  | 821,217                     | 636,542                      | 58,316             | 13,598             | 8,296              | 47,823                 | 4,524                        | 50,772     |
| Wholesale trade.....   | 847                                      | 2,303    | 300,497                  | 296,579                     | 237,867                      | 20,308             | 3,692              | 2,647              | 15,522                 | 777                          | 15,876     |
| Retail trade.....  | 4,784                                    | 10,384   | 520,730                  | 516,023                     | 393,065                      | 36,915             | 9,706              | 5,485              | 31,460                 | 3,639                        | 34,028     |
| General merchandise stores.....  | 447                                      | 1,030    | 40,803                   | 40,415                      | 31,510                       | 2,561              | 682                | 962                | 1,038                  | 286                          | 1,420      |
| Food stores.....   | 804                                      | 1,683    | 125,700                  | 125,198                     | 105,956                      | 5,314              | 2,476              | 909                | 5,306                  | 630                          | 5,688      |
| Automotive dealers.....  | 1,356                                    | 2,800    | 150,648                  | 149,618                     | 123,803                      | 7,048              | 1,788              | 819                | 6,755                  | 982                          | 7,263      |
| Apparel and accessory stores.....  | 298                                      | 675      | 18,687                   | 18,417                      | 12,207                       | 1,932              | 617                | 104                | 1,664                  | 219                          | 1,671      |
| Furniture, home furnishings, and equipment stores.....                   | 364                                      | 830      | 37,293                   | 36,828                      | 24,893                       | 2,789              | 820                | 426                | 4,352                  | 359                          | 4,357      |
| Eating and drinking places.....  | 763                                      | 1,632    | 40,928                   | 40,601                      | 20,467                       | 6,905              | 1,446              | 904                | 4,115                  | 580                          | 4,976      |
| Other retail trade.....  | 752                                      | 1,734    | 106,671                  | 104,946                     | 74,229                       | 10,366             | 1,877              | 1,361              | 8,230                  | 583                          | 8,653      |
| Finance, insurance, and real estate.....                                 | 4,038                                    | 22,735   | 67,171                   | 61,027                      | 5,362                        | 4,552              | 3,525              | 8,407              | 25,874                 | 2,981                        | 27,161     |
| Finance.....   | 691                                      | 12,693   | 6,148                    | 4,093                       | 270                          | 1,168              | 151                | 38                 | 2,839                  | 289                          | 2,941      |
| Insurance agents, brokers, and service.....                              | 225                                      | 462      | 14,722                   | 14,577                      | 1,347                        | 2,127              | 166                | 226                | 6,619                  | 225                          | 6,619      |
| Real estate.....   | 3,122                                    | 9,580    | 46,301                   | 42,357                      | 3,745                        | 1,257              | 3,208              | 8,143              | 16,416                 | 2,467                        | 17,601     |
| Services.....  | 4,381                                    | 13,165   | 269,811                  | 267,307                     | 55,491                       | 52,123             | 5,129              | 8,735              | 99,269                 | 3,759                        | 100,654    |
| Hotels, rooming houses, camps, and other lodging places.....             | 352                                      | 715      | 14,002                   | 13,538                      | 6,881                        | 2,605              | 404                | 818                | 1,609                  | 273                          | 1,730      |
| Personal services.....   | 1,224                                    | 3,336    | 35,441                   | 35,042                      | 15,788                       | 9,495              | 1,281              | 1,655              | 6,302                  | 1,039                        | 6,494      |
| Laundries and dry cleaning plants.....                                   | 508                                      | 1,772    | 16,777                   | 16,420                      | 8,183                        | 5,565              | 790                | 860                | 2,619                  | 428                          | 2,730      |
| Beauty and barber shops.....   | 505                                      | 1,090    | 10,416                   | 10,376                      | 4,206                        | 2,961              | 187                | 383                | 2,322                  | 453                          | 2,380      |
| Other personal services.....   | 211                                      | 474      | 8,248                    | 8,246                       | 3,399                        | 969                | 304                | 412                | 1,361                  | 158                          | 1,384      |
| Business services.....   | 330                                      | 849      | 10,059                   | 10,040                      | 5,717                        | 1,482              | 185                | 1,446              | 767                    | 270                          | 1,653      |
| Automobile parking, repair, and services.....                            | 579                                      | 1,186    | 29,303                   | 28,446                      | 17,517                       | 4,246              | 975                | 1,681              | 3,418                  | 473                          | 3,521      |
| Amusement and recreation services, including motion pictures.....        | 345                                      | 2,675    | 10,388                   | 10,211                      | 3,017                        | 1,443              | 210                | 1,336              | 2,392                  | 291                          | 2,453      |
| Medical and health services.....   | 533                                      | 1,640    | 88,270                   | 87,826                      | 2,286                        | 14,100             | 843                | 490                | 47,073                 | 502                          | 47,092     |
| Offices of physicians and surgeons.....                                  | 417                                      | 1,382    | 73,879                   | 73,767                      | 538                          | 11,069             | 598                | 285                | 40,439                 | 386                          | 40,439     |
| Other medical and health services.....                                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Legal services.....  | 427                                      | 1,223    | 43,468                   | 43,382                      | -                            | 7,333              | 390                | 481                | 26,093                 | 427                          | 26,093     |
| Other services.....  | 591                                      | 1,541    | 38,880                   | 38,822                      | 4,285                        | 11,419             | 841                | 828                | 11,615                 | 434                          | 11,618     |

Footnotes at end of table.



## PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| State and industry   | Partnerships with and without net profit |          |                          |                             |                              |                    |                    |                    |                        | Partnerships with net profit |                               |
|--|--|----------|--------------------------|-----------------------------|------------------------------|--------------------|--------------------|--------------------|------------------------|------------------------------|-------------------------------|
|  | Number of—                               |          | Receipts                 |                             | Cost of sales and operations | Payroll            | Taxes              | Depreciation       | Net profit (less loss) | Number of partnerships       | Net profit (Thousand dollars) |
|  | Partnerships                             | Partners | Total (Thousand dollars) | Business (Thousand dollars) | (Thousand dollars)           | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)     |                              |                               |
| OHIO   | (1)                                      | (2)      | (3)                      | (4)                         | (5)                          | (6)                | (7)                | (8)                | (9)                    | (10)                         | (11)                          |
| All industries.....  | 36,005                                   | 117,086  | 2,842,569                | 2,784,671                   | 1,403,473                    | 402,839            | 65,560             | 93,178             | 496,810                | 26,730                       | 554,911                       |
| Agriculture, forestry, and fisheries.....                                | 2,973                                    | 7,389    | 80,780                   | 78,287                      | 40,254                       | 7,679              | 2,576              | 6,172              | 16,617                 | 2,262                        | 18,222                        |
| Farms.....   | 2,774                                    | 6,991    | 71,293                   | 68,882                      | 34,174                       | 6,848              | 4,422              | 6,050              | 16,021                 | 2,113                        | 17,589                        |
| Field crop farms.....  | 1,161                                    | 2,867    | 15,762                   | 14,737                      | 6,729                        | 934                | 602                | 1,426              | 3,773                  | 795                          | 4,810                         |
| Livestock farms.....   | 1,350                                    | 3,020    | 38,789                   | 37,750                      | 18,299                       | 1,232              | 1,356              | 3,813              | 9,994                  | 1,179                        | 10,405                        |
| Other farms.....   | 263                                      | 1,104    | 16,742                   | 16,395                      | 9,146                        | 4,682              | 464                | 811                | 2,254                  | (*)                          | (*)                           |
| Other agriculture, forestry, and fisheries.....                          | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (-)                    | (*)                          | (*)                           |
| Mining.....  | 643                                      | 4,840    | 37,860                   | 36,979                      | 14,448                       | 4,456              | 1,085              | 3,210              | 5,523                  | 297                          | 7,251                         |
| Contract construction.....   | 2,363                                    | 5,257    | 251,982                  | 240,384                     | 170,398                      | 40,916             | 4,179              | 4,701              | 36,125                 | 1,934                        | 39,924                        |
| General contractors.....   | 748                                      | 1,767    | 143,833                  | 132,756                     | 104,220                      | 17,169             | 1,958              | 2,120              | 16,669                 | 528                          | 18,612                        |
| Special trade contractors.....   | 1,615                                    | 3,490    | 108,149                  | 107,628                     | 66,178                       | 23,747             | 2,221              | 2,581              | 19,456                 | 1,406                        | 21,312                        |
| Manufacturing.....   | 1,107                                    | 2,759    | 151,950                  | 150,183                     | 102,139                      | 32,838             | 2,880              | 3,461              | 18,453                 | 859                          | 20,836                        |
| Transportation, communication, electric, gas, and sanitary services..... | 653                                      | 1,356    | 45,432                   | 44,952                      | 22,514                       | 8,888              | 1,653              | 2,763              | 7,708                  | 553                          | 7,956                         |
| Wholesale and retail trade.....  | 8,782                                    | 19,112   | 1,268,411                | 1,255,967                   | 932,020                      | 98,310             | 16,783             | 12,629             | 108,626                | 7,523                        | 111,637                       |
| Wholesale trade.....   | 1,016                                    | 2,432    | 372,541                  | 367,197                     | 299,344                      | 20,984             | 3,704              | 3,261              | 25,498                 | 900                          | 26,202                        |
| Retail trade.....  | 7,672                                    | 16,644   | 871,628                  | 864,622                     | 616,191                      | 75,075             | 12,834             | 9,093              | 80,326                 | 6,529                        | 82,633                        |
| General merchandise stores.....  | 252                                      | 529      | 43,916                   | 43,103                      | 30,853                       | 4,855              | 1,000              | 664                | 2,518                  | 227                          | 2,593                         |
| Food stores.....   | 1,156                                    | 2,418    | 181,931                  | 181,432                     | 144,567                      | 11,764             | 1,631              | 1,462              | 12,403                 | 1,024                        | 12,667                        |
| Automotive dealers.....  | 1,281                                    | 2,631    | 224,431                  | 223,025                     | 181,139                      | 12,735             | 1,495              | 938                | 12,990                 | 1,041                        | 13,620                        |
| Apparel and accessory stores.....  | 335                                      | 757      | 45,038                   | 43,826                      | 28,047                       | 3,693              | 558                | 410                | 6,072                  | 310                          | 6,110                         |
| Furniture, home furnishings, and equipment stores.....                   | 648                                      | 1,398    | 69,714                   | 69,333                      | 46,629                       | 6,385              | 1,075              | 759                | 7,153                  | 549                          | 7,218                         |
| Eating and drinking places.....  | 2,042                                    | 4,357    | 127,853                  | 127,001                     | 63,885                       | 21,761             | 4,390              | 2,915              | 18,467                 | 1,771                        | 19,072                        |
| Other retail trade.....  | 1,958                                    | 4,374    | 178,745                  | 176,902                     | 121,071                      | 13,882             | 2,685              | 1,945              | 20,723                 | 1,607                        | 21,353                        |
| Finance, insurance, and real estate.....                                 | 11,564                                   | 54,871   | 264,759                  | 243,374                     | 12,700                       | 21,960             | 22,080             | 45,992             | 18,836                 | 7,045                        | 58,841                        |
| Finance.....   | 2,656                                    | 26,866   | 68,615                   | 51,607                      | 2,513                        | 12,982             | 1,551              | 466                | 4,476                  | 1,074                        | 16,859                        |
| Insurance agents, brokers, and service.....                              | 509                                      | 1,130    | 24,932                   | 24,272                      | 5,450                        | 2,145              | 258                | 463                | 9,330                  | 485                          | 9,330                         |
| Real estate.....   | 8,399                                    | 26,875   | 181,012                  | 167,495                     | 4,737                        | 6,833              | 20,271             | 45,063             | 9,982                  | 5,486                        | 32,652                        |
| Services.....  | 7,774                                    | 21,088   | 740,954                  | 734,107                     | 108,990                      | 187,792            | 14,315             | 14,241             | 284,711                | 6,184                        | 289,840                       |
| Hotels, rooming houses, camps, and other lodging places.....             | 310                                      | 1,281    | 12,276                   | 11,684                      | 3,034                        | 2,295              | 945                | 1,734              | 1,987                  | 187                          | 2,281                         |
| Personal services.....   | 1,252                                    | 2,693    | 58,347                   | 57,534                      | 21,054                       | 11,101             | 1,731              | 3,085              | 12,120                 | 956                          | 13,147                        |
| Laundries and dry cleaning plants.....                                   | 453                                      | 1,029    | 23,819                   | 23,172                      | 3,976                        | 5,844              | 987                | 1,457              | 2,886                  | 305                          | 3,395                         |
| Beauty and barber shops.....   | 473                                      | 970      | 10,879                   | 10,870                      | 3,867                        | 3,981              | 266                | 231                | 2,236                  | 376                          | 2,274                         |
| Other personal services.....   | 326                                      | 694      | 23,649                   | 23,492                      | 8,211                        | 1,276              | 478                | 1,397              | 6,998                  | 276                          | 7,478                         |
| Business services.....   | 1,149                                    | 2,601    | 54,700                   | 54,417                      | 29,559                       | 12,880             | 902                | 1,176              | 11,993                 | 903                          | 12,281                        |
| Automobile parking, repair, and services.....                            | 853                                      | 2,327    | 34,091                   | 33,631                      | 20,710                       | 3,863              | 778                | 800                | 7,393                  | 679                          | 7,967                         |
| Amusement and recreation services, including motion pictures.....        | 878                                      | 2,280    | 31,417                   | 29,622                      | 12,609                       | 5,617              | 993                | 1,614              | 5,551                  | 459                          | 6,789                         |
| Medical and health services.....   | 1,161                                    | 3,217    | 161,432                  | 160,538                     | 5,939                        | 26,091             | 2,230              | 1,767              | 89,361                 | 1,039                        | 90,642                        |
| Offices of physicians and surgeons.....                                  | 723                                      | 1,939    | 118,588                  | 117,984                     | 922                          | 16,637             | 1,374              | 815                | 72,545                 | 723                          | 72,545                        |
| Other medical and health services.....                                   | 438                                      | 1,278    | 42,844                   | 42,554                      | 5,017                        | 9,454              | 856                | 952                | 16,816                 | 316                          | 18,097                        |
| Legal services.....  | 1,132                                    | 3,731    | 177,821                  | 177,022                     | 855                          | 33,176             | 2,525              | 1,855              | 100,452                | 1,079                        | 100,525                       |
| Other services.....  | 1,039                                    | 4,958    | 210,700                  | 209,659                     | 15,230                       | 92,769             | 4,211              | 4,110              | 55,854                 | 882                          | 56,208                        |
| OKLAHOMA   |  |          |                          |                             |                              |                    |                    |                    |                        |                              |                               |
| All industries.....  | 11,810                                   | 34,007   | 1,106,644                | 1,084,769                   | 697,992                      | 104,634            | 19,069             | 32,411             | 121,407                | 8,710                        | 140,935                       |
| Agriculture, forestry, and fisheries.....                                | 2,021                                    | 4,983    | 56,942                   | 55,498                      | 30,530                       | 4,000              | 1,350              | 4,394              | 5,490                  | 1,295                        | 8,869                         |
| Farms.....   | 1,856                                    | 4,653    | 44,694                   | 43,345                      | 22,116                       | 2,506              | 1,182              | 4,164              | 3,649                  | 1,158                        | 6,774                         |
| Field crop farms.....  | 618                                      | 1,684    | 10,562                   | 9,906                       | 5,057                        | 867                | 265                | 1,473              | 981                    | 372                          | 2,397                         |
| Livestock farms.....   | 1,047                                    | 2,483    | 31,935                   | 31,246                      | 16,315                       | 1,565              | 850                | 2,278              | 2,700                  | 701                          | 4,144                         |
| Other farms.....   | 191                                      | 486      | 2,197                    | 2,193                       | 744                          | 74                 | 67                 | 413                | 132                    | (*)                          | (*)                           |
| Other agriculture, forestry, and fisheries.....                          | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Mining.....  | 456                                      | 1,780    | 46,156                   | 42,085                      | 17,708                       | 2,798              | 1,575              | 4,158              | 1,340                  | 264                          | 6,993                         |
| Contract construction.....   | 671                                      | 1,432    | 91,645                   | 90,779                      | 69,479                       | 16,065             | 1,596              | 2,019              | 8,052                  | 554                          | 10,167                        |
| General contractors.....   | 201                                      | 419      | 50,498                   | 50,207                      | 43,572                       | 5,269              | 895                | 703                | 1,716                  | (*)                          | (*)                           |
| Special trade contractors.....   | 470                                      | 1,013    | 41,147                   | 40,572                      | 25,907                       | 10,796             | 701                | 1,316              | 6,336                  | 415                          | 6,687                         |
| Manufacturing.....   | 363                                      | 824      | 57,465                   | 56,808                      | 42,278                       | 8,470              | 807                | 1,807              | 4,675                  | 300                          | 5,027                         |
| Transportation, communication, electric, gas, and sanitary services..... | 248                                      | 574      | 34,110                   | 33,406                      | 27,013                       | 1,685              | 444                | 792                | 1,804                  | (*)                          | (*)                           |
| Wholesale and retail trade.....  | 2,759                                    | 6,118    | 585,434                  | 579,339                     | 462,294                      | 40,048             | 6,813              | 5,150              | 25,508                 | 1,990                        | 29,051                        |
| Wholesale trade.....   | 475                                      | 1,053    | 204,353                  | 203,001                     | 169,715                      | 10,883             | 2,556              | 1,805              | 7,980                  | 373                          | 8,255                         |
| Retail trade.....  | 2,273                                    | 5,035    | 374,432                  | 369,718                     | 287,457                      | 28,613             | 4,034              | 3,266              | 17,384                 | 1,607                        | 20,613                        |
| General merchandise stores.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Food stores.....   | 218                                      | 442      | 53,082                   | 52,838                      | 42,751                       | 3,412              | 500                | 407                | 1,842                  | 132                          | 2,060                         |
| Automotive dealers.....  | 564                                      | 1,165    | 135,342                  | 133,883                     | 113,871                      | 7,308              | 1,006              | 637                | 3,451                  | 416                          | 4,538                         |
| Apparel and accessory stores.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Furniture, home furnishings, and equipment stores.....                   | 281                                      | 684      | 32,339                   | 31,429                      | 21,428                       | 3,353              | 492                | 445                | 2,975                  | 223                          | 3,270                         |
| Eating and drinking places.....  | 277                                      | 608      | 13,316                   | 13,185                      | 6,451                        | 3,487              | 359                | 443                | 1,140                  | 165                          | 809                           |
| Other retail trade.....  | 705                                      | 1,616    | 106,400                  | 104,899                     | 78,729                       | 8,346              | 1,290              | 1,046              | 6,639                  | 475                          | 7,007                         |
| Finance, insurance, and real estate.....                                 | 3,041                                    | 12,775   | 65,577                   | 59,533                      | 3,665                        | 5,471              | 3,402              | 8,006              | 20,056                 | 2,161                        | 23,542                        |
| Finance.....   | 538                                      | 5,024    | 9,854                    | 6,190                       | 908                          | 1,129              | 105                | 96                 | 5,424                  | 345                          | 5,527                         |
| Insurance agents, brokers, and service.....                              | 325                                      | 717      | 17,558                   | 17,445                      | 1,278                        | 2,080              | 173                | 206                | 6,572                  | 273                          | 6,682                         |
| Real estate.....   | 2,158                                    | 7,034    | 38,165                   | 35,898                      | 1,479                        | 2,262              | 3,124              | 7,704              | 8,060                  | 1,543                        | 11,333                        |
| Services.....  | 2,144                                    | 5,294    | 164,283                  | 162,290                     | 41,690                       | 25,567             | 3,040              | 6,049              | 53,752                 | 1,906                        | 54,393                        |
| Hotels, rooming houses, camps, and other lodging places.....             | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Personal services.....   | 298                                      | 650      | 11,500                   | 11,423                      | 5,706                        | 3,298              | 303                | 535                | 1,643                  | 298                          | 1,643                         |
| Laundries and dry cleaning plants.....                                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Beauty and barber shops.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Other personal services.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Business services.....   | 304                                      | 887      | 13,132                   | 12,537                      | 6,707                        | 2,498              | 150                | 700                | 2,118                  | 244                          | 2,303                         |
| Automobile parking, repair, and services.....                            | 496                                      | 1,004    | 19,777                   | 19,199                      | 9,419                        | 2,382              | 419                | 1,373              | 3,667                  | 411                          | 3,860                         |
| Amusement and recreation services, including motion pictures.....        | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Medical and health services.....   | 177                                      | 448      | 33,768                   | 33,684                      | 1,211                        | 6,845              | 547                | 578                | 17,759                 | 171                          | 17,768                        |
| Offices of physicians and surgeons.....                                  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Other medical and health services.....                                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Legal services.....  | 281                                      | 910      | 36,302                   | 35,964                      | 697                          | 5,572              | 413                | 129                | 19,103                 | 276                          | 19,103                        |
| Other services.....  | 411                                      | 982      | 33,577                   | 33,417                      | 13,353                       | 3,329              | 506                | 1,004              | 6,552                  | 356                          | 6,737                         |

Footnotes at end of table.

## PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| State and industry  | Partnerships with and without net profit |          |                                |                                   |                              |                       |                       |                       |                        | Partnerships with net profit |                                  |
|---|--|----------|--------------------------------|-----------------------------------|------------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------------|----------------------------------|
|   | Number of—                               |          | Receipts                       |                                   | Cost of sales and operations | Payroll               | Taxes                 | Deprecia-<br>tion     | Net profit (less loss) | Number of partner-<br>ships  | Net profit<br>(Thousand dollars) |
|   | Partner-<br>ships                        | Partners | Total<br>(Thousand<br>dollars) | Business<br>(Thousand<br>dollars) | (Thousand<br>dollars)        | (Thousand<br>dollars) | (Thousand<br>dollars) | (Thousand<br>dollars) | (Thousand<br>dollars)  |                              |                                  |
| OREGON  | (1)                                      | (2)      | (3)                            | (4)                               | (5)                          | (6)                   | (7)                   | (8)                   | (9)                    | (10)                         | (11)                             |
| All industries.....   | 12,607                                   | 34,827   | 1,204,627                      | 1,171,963                         | 691,774                      | 161,886               | 28,190                | 42,826                | 170,306                | 9,177                        | 184,257                          |
| Agriculture, forestry, and fisheries.....                                   | 2,127                                    | 4,707    | 96,034                         | 92,609                            | 54,932                       | 11,441                | 3,876                 | 6,308                 | 14,978                 | 1,495                        | 17,180                           |
| Farms.....  | 1,918                                    | 4,189    | 89,091                         | 85,671                            | 53,246                       | 10,633                | 3,622                 | 6,105                 | 13,134                 | 1,387                        | 15,090                           |
| Field crop farms.....   | 806                                      | 1,815    | 26,048                         | 23,952                            | 11,481                       | 2,380                 | 1,525                 | 2,544                 | 6,063                  | 655                          | 6,654                            |
| Livestock farms.....  | 759                                      | 1,668    | 43,629                         | 42,458                            | 29,262                       | 3,494                 | 1,645                 | 2,436                 | 3,869                  | 455                          | 5,115                            |
| Other farms.....  | 353                                      | 706      | 19,414                         | 19,261                            | 12,503                       | 4,759                 | 452                   | 1,125                 | 3,202                  | 277                          | 3,321                            |
| Other agriculture, forestry, and fisheries.....                             | 209                                      | 518      | 6,943                          | 6,938                             | 1,686                        | 808                   | 254                   | 203                   | 1,844                  | 108                          | 2,090                            |
| Mining.....   | (*)                                      | (*)      | (*)                            | (*)                               | (*)                          | (*)                   | (*)                   | (*)                   | (*)                    | (*)                          | (*)                              |
| Contract construction.....  | 876                                      | 1,811    | 118,534                        | 112,103                           | 86,326                       | 22,567                | 1,945                 | 4,690                 | 9,140                  | 756                          | 11,704                           |
| General contractors.....  | 277                                      | 586      | 72,770                         | 68,067                            | 55,616                       | 12,783                | 1,293                 | 3,146                 | 2,828                  | 188                          | 5,187                            |
| Special trade contractors.....  | 599                                      | 1,225    | 45,764                         | 44,041                            | 30,710                       | 9,784                 | 652                   | 1,544                 | 6,312                  | 568                          | 6,517                            |
| Manufacturing.....  | 921                                      | 2,204    | 224,831                        | 221,758                           | 148,325                      | 38,946                | 5,860                 | 7,693                 | 25,911                 | 729                          | 26,793                           |
| Transportation, communication, electric, gas, and<br>sanitary services..... | 240                                      | 574      | 16,442                         | 16,269                            | 5,265                        | 3,907                 | 825                   | 1,259                 | 3,670                  | 188                          | 3,714                            |
| Wholesale and retail trade.....   | 2,579                                    | 5,686    | 499,940                        | 494,517                           | 364,896                      | 43,472                | 6,145                 | 5,423                 | 32,052                 | 2,276                        | 33,592                           |
| Wholesale trade.....  | 433                                      | 1,007    | 178,834                        | 177,189                           | 146,172                      | 10,337                | 1,746                 | 1,263                 | 6,821                  | 317                          | 7,836                            |
| Retail trade.....   | 2,145                                    | 4,677    | 320,557                        | 316,779                           | 218,254                      | 33,107                | 4,396                 | 4,157                 | 25,209                 | 1,958                        | 25,734                           |
| General merchandise stores.....   | (*)                                      | (*)      | (*)                            | (*)                               | (*)                          | (*)                   | (*)                   | (*)                   | (*)                    | (*)                          | (*)                              |
| Food stores.....  | 208                                      | 425      | 58,959                         | 58,727                            | 47,005                       | 3,806                 | 455                   | 541                   | 3,316                  | 203                          | 3,321                            |
| Automotive dealers.....   | 438                                      | 986      | 82,979                         | 81,809                            | 65,132                       | 5,559                 | 685                   | 518                   | 4,350                  | 411                          | 4,405                            |
| Apparel and accessory stores.....   | (*)                                      | (*)      | (*)                            | (*)                               | (*)                          | (*)                   | (*)                   | (*)                   | (*)                    | (*)                          | (*)                              |
| Furniture, home furnishings, and equipment stores.....                      | 191                                      | 441      | 38,271                         | 37,660                            | 24,947                       | 3,134                 | 538                   | 287                   | 3,565                  | 191                          | 3,565                            |
| Eating and drinking places.....   | 543                                      | 1,097    | 41,244                         | 40,999                            | 18,507                       | 8,847                 | 1,139                 | 1,127                 | 5,022                  | 518                          | 5,114                            |
| Other retail trade.....   | 530                                      | 1,127    | 79,796                         | 78,509                            | 49,782                       | 9,251                 | 1,354                 | 1,545                 | 7,807                  | 451                          | 8,088                            |
| Finance, insurance, and real estate.....                                    | 3,643                                    | 13,838   | 63,567                         | 55,018                            | 2,375                        | 5,296                 | 5,733                 | 11,486                | 11,328                 | 1,925                        | 17,198                           |
| Finance.....  | 943                                      | 5,878    | 5,532                          | 3,418                             | 1,205                        | 868                   | 94                    | 9                     | 1,586                  | 411                          | 2,340                            |
| Insurance agents, brokers, and service.....                                 | 196                                      | 580      | 18,746                         | 18,554                            | 603                          | 3,617                 | 276                   | 499                   | 8,255                  | 196                          | 8,255                            |
| Real estate.....  | 2,504                                    | 7,380    | 39,289                         | 33,046                            | 567                          | 811                   | 5,363                 | 10,978                | 1,487                  | 1,318                        | 6,603                            |
| Services.....   | 2,115                                    | 5,719    | 180,880                        | 176,895                           | 27,828                       | 35,657                | 3,633                 | 5,711                 | 72,912                 | 1,752                        | 73,745                           |
| Hotels, rooming houses, camps, and other lodging<br>places.....             | (*)                                      | (*)      | (*)                            | (*)                               | (*)                          | (*)                   | (*)                   | (*)                   | (*)                    | (*)                          | (*)                              |
| Personal services.....  | 307                                      | 616      | 11,316                         | 11,118                            | 4,982                        | 2,680                 | 287                   | 488                   | 2,856                  | 282                          | 2,868                            |
| Laundries and dry cleaning plants.....                                      | (*)                                      | (*)      | (*)                            | (*)                               | (*)                          | (*)                   | (*)                   | (*)                   | (*)                    | (*)                          | (*)                              |
| Beauty and barber shops.....  | (*)                                      | (*)      | (*)                            | (*)                               | (*)                          | (*)                   | (*)                   | (*)                   | (*)                    | (*)                          | (*)                              |
| Other personal services.....  | (*)                                      | (*)      | (*)                            | (*)                               | (*)                          | (*)                   | (*)                   | (*)                   | (*)                    | (*)                          | (*)                              |
| Business services.....  | 340                                      | 1,004    | 13,191                         | 12,761                            | 6,297                        | 559                   | 210                   | 1,377                 | 3,241                  | 238                          | 3,281                            |
| Automobile parking, repair, and services.....                               | 212                                      | 504      | 9,057                          | 7,867                             | 3,450                        | 1,013                 | 236                   | 640                   | 1,428                  | (*)                          | (*)                              |
| Amusement and recreation services, including<br>motion pictures.....        | 193                                      | 481      | 10,907                         | 9,523                             | 3,359                        | 1,571                 | 476                   | 668                   | 2,595                  | (*)                          | (*)                              |
| Medical and health services.....  | 235                                      | 712      | 44,365                         | 44,243                            | 2,435                        | 8,218                 | 691                   | 640                   | 23,078                 | 235                          | 23,078                           |
| Offices of physicians and surgeons.....                                     | 178                                      | 553      | 38,928                         | 38,826                            | 925                          | 6,343                 | 528                   | 470                   | 21,470                 | 178                          | 21,470                           |
| Other medical and health services.....                                      | (*)                                      | (*)      | (*)                            | (*)                               | (*)                          | (*)                   | (*)                   | (*)                   | (*)                    | (*)                          | (*)                              |
| Legal services.....   | 235                                      | 927      | 38,927                         | 38,716                            | -                            | 7,545                 | 519                   | 472                   | 22,854                 | 235                          | 22,854                           |
| Other services.....   | 480                                      | 1,140    | 46,510                         | 46,331                            | 5,083                        | 12,507                | 814                   | 770                   | 15,913                 | 454                          | 15,927                           |
| PENNSYLVANIA  | 45,240                                   | 171,957  | 4,355,920                      | 4,275,338                         | 2,537,893                    | 599,496               | 93,612                | 158,191               | 545,946                | 34,427                       | 626,144                          |
| Agriculture, forestry, and fisheries.....                                   | 2,717                                    | 5,942    | 67,297                         | 64,217                            | 34,184                       | 7,094                 | 1,500                 | 6,047                 | 13,071                 | 1,902                        | 14,934                           |
| Farms.....  | 2,315                                    | 5,105    | 55,293                         | 52,235                            | 28,321                       | 4,951                 | 1,326                 | 5,521                 | 10,033                 | 1,597                        | 11,845                           |
| Field crop farms.....   | 335                                      | 800      | 5,629                          | 4,729                             | 2,727                        | 349                   | 328                   | 578                   | 581                    | 183                          | 774                              |
| Livestock farms.....  | 1,619                                    | 3,535    | 39,706                         | 37,589                            | 20,915                       | 2,277                 | 737                   | 4,312                 | 8,116                  | 1,230                        | 9,029                            |
| Other farms.....  | 361                                      | 770      | 9,958                          | 9,917                             | 4,679                        | 2,325                 | 261                   | 631                   | 1,336                  | 184                          | 2,042                            |
| Other agriculture, forestry, and fisheries.....                             | 402                                      | 837      | 12,004                         | 11,982                            | 5,863                        | 2,143                 | 174                   | 526                   | 3,038                  | 305                          | 3,089                            |
| Mining.....   | 1,210                                    | 6,929    | 98,993                         | 95,434                            | 51,523                       | 20,906                | 2,419                 | 7,848                 | 16,213                 | 894                          | 10,724                           |
| Contract construction.....  | 3,627                                    | 7,832    | 343,486                        | 339,546                           | 238,253                      | 79,540                | 6,460                 | 6,996                 | 46,503                 | 3,192                        | 50,345                           |
| General contractors.....  | 1,065                                    | 2,314    | 149,266                        | 147,024                           | 114,106                      | 27,994                | 2,366                 | 2,087                 | 17,185                 | 933                          | 17,422                           |
| Special trade contractors.....  | 2,562                                    | 5,518    | 194,220                        | 192,522                           | 124,147                      | 51,546                | 4,094                 | 4,909                 | 29,318                 | 2,259                        | 32,923                           |
| Manufacturing.....  | 2,379                                    | 6,030    | 567,315                        | 562,704                           | 396,264                      | 111,884               | 9,287                 | 31,265                | 42,270                 | 1,912                        | 46,518                           |
| Transportation, communication, electric, gas, and<br>sanitary services..... | 739                                      | 1,726    | 81,351                         | 76,462                            | 40,112                       | 25,243                | 3,440                 | 5,348                 | 9,254                  | 606                          | 10,438                           |
| Wholesale and retail trade.....   | 13,748                                   | 31,010   | 2,168,497                      | 2,144,324                         | 1,612,947                    | 163,768               | 22,497                | 24,116                | 161,502                | 11,421                       | 167,740                          |
| Wholesale trade.....  | 2,621                                    | 6,637    | 717,584                        | 711,135                           | 567,278                      | 43,752                | 5,243                 | 5,748                 | 48,824                 | 2,185                        | 49,763                           |
| Retail trade.....   | 10,750                                   | 23,511   | 1,352,498                      | 1,335,321                         | 969,204                      | 112,491               | 16,107                | 17,391                | 106,140                | 8,860                        | 111,431                          |
| General merchandise stores.....   | 688                                      | 1,573    | 77,861                         | 76,809                            | 53,982                       | 6,985                 | 782                   | 1,654                 | 6,172                  | 560                          | 6,432                            |
| Food stores.....  | 1,677                                    | 3,545    | 281,977                        | 280,149                           | 222,608                      | 17,805                | 1,998                 | 2,896                 | 16,897                 | 1,478                        | 17,317                           |
| Automotive dealers.....   | 1,650                                    | 3,644    | 34,368                         | 34,021                            | 284,657                      | 20,135                | 2,345                 | 1,997                 | 14,499                 | 1,286                        | 15,799                           |
| Apparel and accessory stores.....   | 593                                      | 1,249    | 90,053                         | 88,930                            | 59,611                       | 8,771                 | 803                   | 923                   | 9,182                  | 515                          | 9,604                            |
| Furniture, home furnishings, and equipment stores.....                      | 616                                      | 1,552    | 98,606                         | 95,557                            | 60,644                       | 9,917                 | 1,869                 | 1,027                 | 9,141                  | 531                          | 9,585                            |
| Eating and drinking places.....   | 2,975                                    | 6,364    | 164,056                        | 162,215                           | 84,785                       | 23,214                | 3,844                 | 4,675                 | 23,618                 | 2,531                        | 24,628                           |
| Other retail trade.....   | 2,551                                    | 5,584    | 296,256                        | 293,444                           | 202,917                      | 25,664                | 4,466                 | 4,219                 | 26,631                 | 1,959                        | 28,066                           |
| Finance, insurance, and real estate.....                                    | 12,062                                   | 88,563   | 364,089                        | 334,873                           | 15,968                       | 44,979                | 34,857                | 57,100                | 51,149                 | 7,252                        | 87,564                           |
| Finance.....  | 2,329                                    | 59,992   | 88,569                         | 66,453                            | 60                           | 23,710                | 1,746                 | 456                   | 30,462                 | 1,162                        | 37,460                           |
| Insurance agents, brokers, and service.....                                 | 310                                      | 766      | 34,937                         | 34,775                            | 10,093                       | 4,876                 | 376                   | 244                   | 8,418                  | 258                          | 8,472                            |
| Real estate.....  | 9,423                                    | 27,805   | 240,583                        | 233,645                           | 5,815                        | 16,393                | 32,735                | 56,400                | 12,269                 | 5,832                        | 41,632                           |
| Services.....   | 8,655                                    | 23,617   | 664,505                        | 657,398                           | 148,626                      | 146,082               | 13,145                | 19,461                | 228,163                | 7,196                        | 237,613                          |
| Hotels, rooming houses, camps, and other lodging<br>places.....             | 498                                      | 1,302    | 32,558                         | 31,818                            | 14,997                       | 6,306                 | 1,295                 | 2,807                 | 4,385                  | 418                          | 4,606                            |
| Personal services.....  | 1,646                                    | 4,036    | 74,386                         | 73,353                            | 32,345                       | 18,019                | 2,041                 | 4,786                 | 13,553                 | 1,473                        | 13,825                           |
| Laundries and dry cleaning plants.....                                      | 544                                      | 1,652    | 26,666                         | 26,316                            | 12,176                       | 8,549                 | 915                   | 2,173                 | 3,656                  | 395                          | 3,917                            |
| Beauty and barber shops.....  | 699                                      | 1,447    | 15,298                         | 15,160                            | 5,900                        | 5,073                 | 382                   | 354                   | 4,631                  | 699                          | 4,631                            |
| Other personal services.....  | 403                                      | 937      | 32,422                         | 31,877                            | 14,269                       | 4,397                 | 744                   | 2,259                 | 5,266                  | 379                          | 5,277                            |
| Business services.....  | 1,083                                    | 3,856    | 49,536                         | 49,026                            | 25,864                       | 14,260                | 971                   | 1,244                 | 5,456                  | 723                          | 9,658                            |
| Automobile parking, repair, and services.....                               | 1,302                                    | 2,882    | 51,506                         | 51,158                            | 32,802                       | 7,864                 | 1,157                 | 1,648                 | 8,126                  | 921                          | 9,211                            |
| Amusement and recreation services, including<br>motion pictures.....        | 833                                      | 2,359    | 24,791                         | 24,384                            | 10,309                       | 4,209                 | 619                   | 3,601                 | 1,810                  | 544                          | 4,596                            |
| Medical and health services.....  | 1,188                                    | 2,791    | 133,196                        | 132,690                           | 3,876                        | 21,277                | 1,643                 | 1,721                 | 73,427                 | 1,131                        | 73,649                           |
| Offices of physicians and surgeons.....                                     | 893                                      | 2,137    | 109,745                        | 109,361                           | 1,361                        | 13,159                | 974                   | 973                   | 66,783                 | 865                          | 66,786                           |
| Other medical and health services.....                                      | 295                                      | 654      | 23,451                         | 23,329                            | 2,515                        | 8,118                 | 669                   | 748                   | 6,644                  | 266                          | 6,863                            |
| Legal services.....   | 812                                      | 3,004    | 164,371                        | 163,036                           | 2,529                        | 34,170                | 2,683                 | 2,047                 | 91,603                 | 811                          | 91,628                           |
| Other services.....   | 1,293                                    | 3,387    | 134,161                        | 131,933                           | 25,904                       | 39,977                | 2,736                 | 1,607                 | 29,803                 | 1,175                        | 30,440                           |

Footnotes at end of table.



## PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| State and industry   | Partnerships with and without net profit |          |                             |                                |  |                               |                             |   |   | Partnerships with net profit |                                  |
|--|--|----------|-----------------------------|--------------------------------|--|-------------------------------|-----------------------------|---|---|------------------------------|----------------------------------|
|  | Number of—                               |          | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net profit<br>(less loss)<br>(Thousand dollars) | Number of partnerships       | Net profit<br>(Thousand dollars) |
|  | Partnerships                             | Partners | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |                               |                             |   |   |                              |                                  |
| TENNESSEE  | (1)                                      | (2)      | (3)                         | (4)                            | (5)  | (6)                           | (7)                         | (8)                                     | (9)   | (10)                         | (11)                             |
| All industries.....  | 18,552                                   | 53,110   | 1,777,874                   | 1,755,750                      | 1,158,521  | 178,653                       | 27,207                      | 41,000                                  | 227,045   | 13,765                       | 244,659                          |
| Agriculture, forestry, and fisheries.....                                | 2,651                                    | 6,180    | 80,954                      | 78,903                         | 54,640   | 5,103                         | 1,059                       | 4,871                                   | 7,797   | 1,698                        | 10,033                           |
| Farms.....   | 2,211                                    | 5,112    | 39,714                      | 33,979                         | 19,735   | 2,333                         | 617                         | 2,937                                   | 4,820   | 1,478                        | 6,261                            |
| Field crop farms.....  | 634                                      | 1,671    | 13,022                      | 12,687                         | 6,767  | 925                           | 170                         | 1,194                                   | 1,692   | 502                          | 1,911                            |
| Livestock farms.....   | 1,234                                    | 2,677    | 15,753                      | 14,864                         | 10,512   | 611                           | 243                         | 1,300                                   | 1,897   | 739                          | 2,745                            |
| Other farms.....   | 343                                      | 764      | 6,939                       | 6,428                          | 2,456  | 797                           | 204                         | 443                                     | 1,231   | 237                          | 1,605                            |
| Other agriculture, forestry, and fisheries.....                          | 440                                      | 1,068    | 45,240                      | 44,924                         | 34,905   | 2,770                         | 442                         | 1,934                                   | 2,977   | 220                          | 3,772                            |
| Mining.....  | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (-)                           | (*)                         | (*)                                     | (*)   | (*)                          | (*)                              |
| Contract construction.....   | 1,157                                    | 2,494    | 171,526                     | 169,804                        | 130,270  | 27,981                        | 2,747                       | 3,069                                   | 15,904  | 933                          | 18,083                           |
| General contractors.....   | 565                                      | 1,219    | 114,718                     | 113,287                        | 90,166   | 15,798                        | 1,695                       | 1,474                                   | 8,872   | 479                          | 10,748                           |
| Special trade contractors.....   | 592                                      | 1,275    | 56,808                      | 56,517                         | 40,104   | 12,183                        | 1,052                       | 1,595                                   | 7,032   | 454                          | 7,335                            |
| Manufacturing.....   | 550                                      | 1,263    | 112,453                     | 111,836                        | 82,801   | 20,889                        | 1,588                       | 2,495                                   | 8,099   | 412                          | 8,863                            |
| Transportation, communication, electric, gas, and sanitary services..... | 302                                      | 632      | 12,891                      | 12,868                         | 7,114  | 1,085                         | 488                         | 1,356                                   | 863   | (*)                          | (*)                              |
| Wholesale and retail trade.....  | 5,588                                    | 12,371   | 1,012,429                   | 1,003,645                      | 809,867  | 63,700                        | 9,468                       | 7,556                                   | 51,097  | 4,372                        | 55,815                           |
| Wholesale trade.....   | 924                                      | 2,061    | 316,287                     | 314,217                        | 270,639  | 14,704                        | 2,024                       | 2,032                                   | 10,345  | 795                          | 11,262                           |
| Retail trade.....  | 4,664                                    | 10,242   | 680,394                     | 673,853                        | 526,533  | 47,894                        | 7,340                       | 5,401                                   | 40,054  | 3,561                        | 43,855                           |
| General merchandise stores.....  | 238                                      | 516      | 32,362                      | 32,162                         | 24,911   | 1,708                         | 463                         | 513                                     | 2,340   | 178                          | 2,913                            |
| Food stores.....   | 837                                      | 1,801    | 167,931                     | 167,519                        | 140,288  | 9,627                         | 2,001                       | 1,149                                   | 6,181   | 627                          | 6,715                            |
| Automotive dealers.....  | 1,339                                    | 2,846    | 217,997                     | 215,653                        | 177,826  | 11,408                        | 1,197                       | 968                                     | 10,696  | 1,110                        | 11,493                           |
| Apparel and accessory stores.....  | 399                                      | 848      | 25,984                      | 25,831                         | 16,571   | 4,597                         | 246                         | 151                                     | 2,716   | 341                          | 2,779                            |
| Furniture, home furnishings, and equipment stores.....                   | 319                                      | 771      | 43,979                      | 42,657                         | 29,362   | 4,302                         | 611                         | 352                                     | 3,750   | 251                          | 3,882                            |
| Eating and drinking places.....  | 497                                      | 1,020    | 23,175                      | 23,052                         | 12,807   | 3,869                         | 764                         | 425                                     | 1,901   | 285                          | 2,277                            |
| Other retail trade.....  | 1,015                                    | 2,440    | 169,366                     | 166,979                        | 124,768  | 14,383                        | 2,058                       | 1,843                                   | 12,470  | 769                          | 13,796                           |
| Finance, insurance, and real estate.....                                 | 4,293                                    | 20,354   | 85,701                      | 79,160                         | 8,649  | 5,232                         | 6,400                       | 11,846                                  | 23,095  | 2,985                        | 27,952                           |
| Finance.....   | 685                                      | 9,530    | 9,991                       | 7,863                          | 606  | 317                           | 90                          | 109                                     | 5,120   | 553                          | 5,377                            |
| Insurance agents, brokers, and service.....                              | 196                                      | 548      | 14,467                      | 14,307                         | 5,275  | 2,529                         | 139                         | 142                                     | 5,582   | 196                          | 5,582                            |
| Real estate.....   | 3,412                                    | 10,276   | 61,243                      | 56,990                         | 4,768  | 2,386                         | 6,171                       | 11,575                                  | 12,393  | 2,236                        | 16,993                           |
| Services.....  | 3,937                                    | 9,509    | 290,285                     | 288,016                        | 58,868   | 51,270                        | 5,217                       | 8,418                                   | 119,339   | 3,153                        | 121,452                          |
| Hotels, rooming houses, camps, and other lodging places.....             | 252                                      | 694      | 17,305                      | 16,869                         | 7,940  | 3,785                         | 911                         | 2,124                                   | 739   | 168                          | 1,191                            |
| Personal services.....   | 995                                      | 2,073    | 28,489                      | 28,217                         | 11,010   | 7,074                         | 773                         | 2,025                                   | 3,747   | 808                          | 4,282                            |
| Laundries and dry cleaning plants.....                                   | 619                                      | 1,306    | 18,938                      | 18,734                         | 6,334  | 4,946                         | 617                         | 2,020                                   | 2,211   | 485                          | 2,702                            |
| Beauty and barber shops.....   | 318                                      | 636      | 7,099                       | 7,096                          | 1,918  | 1,721                         | 129                         | 141                                     | 1,033   | 265                          | 1,077                            |
| Other personal services.....   | (*)                                      | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (-)                                     | (*)   | (*)                          | (*)                              |
| Business services.....   | 411                                      | 859      | 29,829                      | 29,708                         | 15,730   | 7,544                         | 473                         | 411                                     | 7,122   | 274                          | 7,338                            |
| Automobile parking, repair, and services.....                            | 466                                      | 1,005    | 27,392                      | 27,565                         | 16,093   | 4,151                         | 761                         | 712                                     | 4,137   | 280                          | 4,581                            |
| Amusement and recreation services, including motion pictures.....        | 352                                      | 839      | 12,921                      | 12,344                         | 4,428  | 1,279                         | 584                         | 691                                     | 2,814   | 293                          | 2,965                            |
| Medical and health services.....   | 679                                      | 1,690    | 109,828                     | 109,417                        | 953  | 17,169                        | 1,120                       | 1,500                                   | 63,759  | 653                          | 63,759                           |
| Offices of physicians and surgeons.....                                  | 480                                      | 1,160    | 84,608                      | 84,428                         | 55   | 12,268                        | 716                         | 1,090                                   | 51,803  | 454                          | 51,803                           |
| Other medical and health services.....                                   | 199                                      | 530      | 25,220                      | 24,989                         | 898  | 4,901                         | 404                         | 410                                     | 11,956  | 199                          | 11,956                           |
| Legal services.....  | 394                                      | 1,455    | 44,171                      | 44,129                         | 534  | 4,473                         | 233                         | 454                                     | 30,114  | 342                          | 30,408                           |
| Other services.....  | 388                                      | 894      | 19,850                      | 19,767                         | 2,180  | 5,795                         | 362                         | 311                                     | 6,907   | 335                          | 6,928                            |
| TEXAS  |  |          |                             |                                |  |                               |                             |   |   |                              |                                  |
| All industries.....  | 62,422                                   | 200,815  | 5,826,475                   | 5,613,107                      | 3,209,328  | 674,540                       | 118,935                     | 285,842                                 | 635,726   | 41,976                       | 841,160                          |
| Agriculture, forestry, and fisheries.....                                | 11,594                                   | 29,436   | 569,961                     | 546,615                        | 332,042  | 49,561                        | 9,404                       | 44,877                                  | 44,561  | 6,923                        | 79,011                           |
| Farms.....   | 10,666                                   | 26,007   | 487,972                     | 466,178                        | 279,442  | 42,300                        | 8,696                       | 41,279                                  | 36,345  | 6,375                        | 68,276                           |
| Field crop farms.....  | 3,201                                    | 7,978    | 189,338                     | 180,354                        | 84,070   | 18,304                        | 3,407                       | 17,753                                  | 33,711  | 2,548                        | 37,601                           |
| Livestock farms.....   | 6,682                                    | 15,995   | 271,596                     | 259,109                        | 178,862  | 20,165                        | 4,622                       | 20,665                                  | 4,073   | 3,433                        | 27,964                           |
| Other farms.....   | 783                                      | 2,034    | 27,038                      | 26,715                         | 16,510   | 3,831                         | 667                         | 2,861                                   | 1,439   | 394                          | 2,711                            |
| Other agriculture, forestry, and fisheries.....                          | 928                                      | 3,429    | 81,989                      | 80,437                         | 52,600   | 7,261                         | 708                         | 3,598                                   | 8,216   | 548                          | 10,735                           |
| Mining.....  | 2,387                                    | 16,309   | 347,792                     | 312,474                        | 104,053  | 27,924                        | 4,473                       | 29,233                                  | 57,398  | 992                          | 94,704                           |
| Contract construction.....   | 3,121                                    | 6,849    | 586,289                     | 582,140                        | 445,439  | 113,282                       | 8,545                       | 9,642                                   | 51,631  | 2,470                        | 56,438                           |
| General contractors.....   | 1,439                                    | 3,202    | 402,480                     | 398,886                        | 321,923  | 61,085                        | 4,795                       | 6,195                                   | 29,325  | 1,023                        | 32,483                           |
| Special trade contractors.....   | 1,682                                    | 3,647    | 183,809                     | 183,254                        | 123,516  | 52,197                        | 3,750                       | 3,447                                   | 22,306  | 1,447                        | 23,955                           |
| Manufacturing.....   | 1,374                                    | 3,378    | 314,837                     | 311,642                        | 217,729  | 59,569                        | 5,302                       | 17,818                                  | 21,468  | 1,086                        | 33,322                           |
| Transportation, communication, electric, gas, and sanitary services..... | 895                                      | 2,827    | 98,887                      | 95,639                         | 59,388   | 15,094                        | 2,765                       | 5,845                                   | 8,916   | 481                          | 11,789                           |
| Wholesale and retail trade.....  | 11,507                                   | 27,030   | 2,458,352                   | 2,422,069                      | 1,890,480  | 182,813                       | 23,051                      | 24,995                                  | 122,185   | 8,812                        | 137,130                          |
| Wholesale trade.....   | 2,164                                    | 5,226    | 838,398                     | 824,135                        | 685,527  | 45,942                        | 7,969                       | 7,186                                   | 34,676  | 1,518                        | 38,439                           |
| Retail trade.....  | 9,142                                    | 21,360   | 1,594,116                   | 1,572,274                      | 1,180,072  | 134,758                       | 14,858                      | 17,562                                  | 85,923  | 7,145                        | 96,805                           |
| General merchandise stores.....  | 513                                      | 1,362    | 75,317                      | 71,912                         | 51,689   | 7,022                         | 917                         | 617                                     | 5,786   | 364                          | 6,364                            |
| Food stores.....   | 1,229                                    | 2,822    | 306,351                     | 304,228                        | 250,557  | 19,441                        | 1,714                       | 2,503                                   | 11,072  | 1,000                        | 13,155                           |
| Automotive dealers.....  | 2,161                                    | 4,666    | 540,526                     | 532,253                        | 442,432  | 31,171                        | 3,745                       | 5,232                                   | 17,568  | 1,531                        | 20,562                           |
| Apparel and accessory stores.....  | 540                                      | 1,235    | 61,476                      | 60,533                         | 39,954   | 6,914                         | 849                         | 557                                     | 3,850   | 391                          | 5,565                            |
| Furniture, home furnishings, and equipment stores.....                   | 802                                      | 1,764    | 98,266                      | 95,346                         | 61,622   | 9,634                         | 952                         | 1,093                                   | 9,770   | 712                          | 10,199                           |
| Eating and drinking places.....  | 985                                      | 2,190    | 81,433                      | 80,846                         | 37,974   | 18,451                        | 1,709                       | 1,883                                   | 7,266   | 778                          | 8,135                            |
| Other retail trade.....  | 2,912                                    | 7,321    | 432,747                     | 427,156                        | 301,844  | 42,125                        | 4,972                       | 5,677                                   | 30,611  | 2,369                        | 32,825                           |
| Finance, insurance, and real estate.....                                 | 21,396                                   | 85,242   | 614,562                     | 524,109                        | 30,580   | 45,235                        | 46,134                      | 112,946                                 | 47,810  | 13,209                       | 132,998                          |
| Finance.....   | 4,102                                    | 26,672   | 80,525                      | 40,964                         | 5,359  | 3,393                         | 2,656                       | 1,848                                   | 18,633  | 2,367                        | 30,971                           |
| Insurance agents, brokers, and service.....                              | 1,538                                    | 4,126    | 100,606                     | 97,659                         | 9,115  | 18,418                        | 1,043                       | 1,775                                   | 30,424  | 1,301                        | 30,836                           |
| Real estate.....   | 15,756                                   | 54,444   | 433,431                     | 385,486                        | 16,106   | 23,424                        | 42,435                      | 109,323                                 | 11,247  | 9,541                        | 71,191                           |
| Services.....  | 10,124                                   | 29,696   | 835,795                     | 818,419                        | 129,617  | 181,062                       | 14,259                      | 40,486                                  | 281,759   | 8,003                        | 295,768                          |
| Hotels, rooming houses, camps, and other lodging places.....             | 484                                      | 2,151    | 50,363                      | 48,713                         | 19,569   | 1,317                         | 2,668                       | 7,419                                   | 13,089  | 263                          | 3,378                            |
| Personal services.....   | 1,610                                    | 3,533    | 59,658                      | 56,914                         | 23,330   | 18,459                        | 1,728                       | 2,868                                   | 7,791   | 1,168                        | 8,814                            |
| Laundries and dry cleaning plants.....                                   | 588                                      | 1,214    | 30,574                      | 28,174                         | 9,373  | 8,876                         | 1,015                       | 1,817                                   | 4,439   | 443                          | 4,693                            |
| Beauty and barber shops.....   | 825                                      | 1,776    | 16,545                      | 16,509                         | 6,763  | 6,236                         | 352                         | 380                                     | 2,133   | 602                          | 2,636                            |
| Other personal services.....   | 197                                      | 543      | 12,539                      | 12,231                         | 7,194  | 3,347                         | 361                         | 671                                     | 1,219   | 123                          | 1,485                            |
| Business services.....   | 1,938                                    | 5,833    | 82,697                      | 79,434                         | 28,527   | 12,275                        | 1,313                       | 18,477                                  | 11,449  | 1,633                        | 14,110                           |
| Automobile parking, repair, and services.....                            | 1,005                                    | 2,229    | 27,399                      | 27,223                         | 14,652   | 1,804                         | 477                         | 1,332                                   | 4,343   | 780                          | 4,546                            |
| Amusement and recreation services, including motion pictures.....        | 606                                      | 2,377    | 34,058                      | 33,511                         | 11,364   | 5,443                         | 736                         | 1,207                                   | 2,842   | 350                          | 3,766                            |
| Medical and health services.....   | 1,105                                    | 4,221    | 228,735                     | 226,631                        | 10,781   | 49,332                        | 3,174                       | 3,841                                   | 108,148   | 992                          | 108,987                          |
| Offices of physicians and surgeons.....                                  | 642                                      | 2,072    | 151,628                     | 150,267                        | 1,804  | 26,721                        | 1,598                       | 1,598                                   | 85,494  | 594                          | 86,095                           |
| Other medical and health services.....                                   | 463                                      | 2,149    | 77,107                      | 76,364                         | 8,977  | 22,611                        | 1,576                       | 2,243                                   | 22,654  | 398                          | 22,892                           |
| Legal services.....  | 1,217                                    | 3,957    | 186,993                     | 184,437                        | 3,283  | 35,897                        | 1,620                       | 2,543                                   | 104,846   | 1,165                        | 105,199                          |
| Other services.....  | 2,159                                    | 5,395    | 165,892                     | 161,556                        | 19,111   | 45,535                        | 2,543                       | 2,799                                   | 45,429  | 1,652                        | 46,968                           |

Footnotes at end of table.

## PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| State and industry   | Partnerships with and without net profit |          |                          |                             |                              |                    |                    |                    |                        | Partnerships with net profit |            |
|--|--|----------|--------------------------|-----------------------------|------------------------------|--------------------|--------------------|--------------------|------------------------|------------------------------|------------|
|  | Number of—                               |          | Receipts                 |                             | Cost of sales and operations | Payroll            | Taxes              | Depreciation       | Net profit (less loss) | Number of partnerships       | Net profit |
|  | Partnerships                             | Partners | Total (Thousand dollars) | Business (Thousand dollars) | (Thousand dollars)           | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)     |                              |            |
| VIRGINIA   | (1)                                      | (2)      | (3)                      | (4)                         | (5)                          | (6)                | (7)                | (8)                | (9)                    | (10)                         | (11)       |
| All industries.....  | 14,847                                   | 45,644   | 1,071,328                | 1,045,936                   | 533,216                      | 150,803            | 24,586             | 48,014             | 184,217                | 10,586                       | 208,640    |
| Agriculture, forestry, and fisheries.....                                | 2,031                                    | 4,786    | 73,263                   | 70,476                      | 47,358                       | 9,117              | 1,423              | 6,033              | 5,720                  | 1,439                        | 10,477     |
| Farms.....   | 1,896                                    | 4,490    | 58,697                   | 57,620                      | 40,667                       | 4,446              | 1,150              | 5,813              | 1,365                  | 1,330                        | 6,119      |
| Field crop farms.....  | 540                                      | 1,547    | 9,295                    | 9,012                       | 6,050                        | 1,033              | 369                | 1,687              | 1,957                  | 361                          | 1,081      |
| Livestock farms.....   | 989                                      | 2,080    | 41,901                   | 41,377                      | 31,419                       | 2,039              | 560                | 3,255              | 2,140                  | 706                          | 3,697      |
| Other farms.....   | 367                                      | 863      | 7,501                    | 7,251                       | 3,198                        | 1,374              | 221                | 871                | 182                    | 263                          | 1,341      |
| Other agriculture, forestry, and fisheries.....                          | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Mining.....  | 173                                      | 365      | 29,031                   | 28,920                      | 15,978                       | 7,837              | 760                | 2,205              | 2,060                  | (*)                          | (*)        |
| Contract construction.....   | 1,450                                    | 3,166    | 122,513                  | 121,815                     | 85,863                       | 25,294             | 2,041              | 3,118              | 16,163                 | 1,237                        | 16,572     |
| General contractors.....   | 543                                      | 1,243    | 67,876                   | 67,474                      | 49,341                       | 8,097              | 802                | 1,984              | 6,936                  | 489                          | 7,108      |
| Special trade contractors.....   | 907                                      | 1,923    | 54,637                   | 54,341                      | 36,522                       | 17,197             | 1,239              | 1,134              | 9,227                  | 748                          | 9,464      |
| Manufacturing.....   | 306                                      | 730      | 31,179                   | 30,998                      | 22,998                       | 6,757              | 448                | 992                | 3,146                  | 227                          | 3,323      |
| Transportation, communication, electric, gas, and sanitary services..... | 349                                      | 761      | 16,340                   | 16,331                      | 7,923                        | 2,827              | 446                | 1,020              | 4,182                  | 272                          | 4,291      |
| Wholesale and retail trade.....  | 3,299                                    | 7,138    | 420,586                  | 415,341                     | 311,322                      | 36,141             | 4,577              | 5,192              | 29,467                 | 2,441                        | 31,332     |
| Wholesale trade.....   | 510                                      | 1,170    | 91,237                   | 91,839                      | 7,463                        | 1,141              | 1,207              | 6,173              | 349                    | 6,558                        |            |
| Retail trade.....  | 2,759                                    | 5,906    | 320,542                  | 316,163                     | 233,121                      | 27,903             | 3,346              | 3,915              | 23,150                 | 2,088                        | 24,558     |
| General merchandise stores.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Food stores.....   | 558                                      | 1,155    | 79,617                   | 79,114                      | 66,005                       | 3,893              | 645                | 683                | 3,979                  | 475                          | 4,122      |
| Automotive dealers.....  | 656                                      | 1,336    | 95,334                   | 94,140                      | 75,847                       | 6,960              | 750                | 906                | 3,196                  | 465                          | 3,842      |
| Apparel and accessory stores.....  | 201                                      | 475      | 18,894                   | 18,671                      | 12,550                       | 1,743              | 159                | 168                | 1,616                  | (*)                          | (*)        |
| Furniture, home furnishings, and equipment stores.....                   | 252                                      | 519      | 27,439                   | 26,519                      | 15,841                       | 3,309              | 334                | 321                | 3,932                  | 225                          | 3,944      |
| Eating and drinking places.....  | 375                                      | 761      | 20,797                   | 20,616                      | 11,702                       | 3,846              | 374                | 502                | 1,925                  | 271                          | 2,074      |
| Other retail trade.....  | 539                                      | 1,272    | 62,174                   | 61,304                      | 39,526                       | 7,231              | 679                | 1,242              | 6,792                  | 383                          | 6,927      |
| Finance, insurance, and real estate.....                                 | 3,659                                    | 19,100   | 107,228                  | 94,512                      | 2,372                        | 7,145              | 8,852              | 18,564             | 10,759                 | 1,911                        | 23,543     |
| Finance.....   | 731                                      | 7,448    | 11,937                   | 3,539                       | -                            | 973                | 327                | 81                 | 6,265                  | 319                          | 8,917      |
| Insurance agents, brokers, and service.....                              | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Real estate.....   | 2,800                                    | 11,319   | 91,281                   | 86,979                      | 2,372                        | 5,366              | 8,489              | 18,399             | 2,525                  | 1,490                        | 12,657     |
| Services.....  | 3,475                                    | 9,361    | 268,980                  | 265,339                     | 39,402                       | 55,229             | 5,991              | 10,782             | 111,656                | 2,818                        | 115,869    |
| Hotels, rooming houses, camps, and other lodging places.....             | 277                                      | 984      | 17,773                   | 17,264                      | 6,645                        | 3,360              | 836                | 2,359              | 956                    | (*)                          | (*)        |
| Personal services.....   | 706                                      | 1,491    | 24,959                   | 24,800                      | 12,420                       | 5,202              | 481                | 1,087              | 6,574                  | 577                          | 6,799      |
| Laundries and dry cleaning plants.....                                   | 189                                      | 457      | 8,228                    | 8,201                       | 4,803                        | 1,444              | 172                | 380                | 785                    | (*)                          | (*)        |
| Beauty and barber shops.....   | 313                                      | 626      | 8,216                    | 8,136                       | 4,082                        | 3,120              | 200                | 240                | 2,314                  | 313                          | 2,314      |
| Other personal services.....   | 204                                      | 408      | 8,515                    | 8,463                       | 3,535                        | 638                | 109                | 467                | 3,475                  | (*)                          | (*)        |
| Business services.....   | 466                                      | 1,245    | 13,758                   | 12,677                      | 5,515                        | 3,216              | 517                | 1,462              | 1,249                  | 286                          | 3,805      |
| Automobile parking, repair, and services.....                            | 361                                      | 826      | 21,309                   | 20,984                      | 9,812                        | 2,131              | 995                | 2,958              | 3,932                  | 336                          | 3,940      |
| Amusement and recreation services, including motion pictures.....        | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Medical and health services.....   | 436                                      | 1,194    | 68,461                   | 68,152                      | 1,112                        | 9,101              | 820                | 450                | 46,526                 | 436                          | 46,526     |
| Offices of physicians and surgeons.....                                  | 300                                      | 861      | 58,084                   | 57,822                      | 1,032                        | 7,418              | 677                | 285                | 40,671                 | 300                          | 40,671     |
| Other medical and health services.....                                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Legal services.....  | 441                                      | 1,518    | 61,702                   | 61,103                      | -                            | 12,232             | 922                | 813                | 35,275                 | 441                          | 35,275     |
| Other services.....  | 608                                      | 1,515    | 54,787                   | 54,255                      | 1,925                        | 19,143             | 1,133              | 801                | 15,212                 | 503                          | 15,463     |
| WASHINGTON   |  |          |                          |                             |                              |                    |                    |                    |                        |                              |            |
| All industries.....  | 17,892                                   | 66,179   | 1,277,172                | 1,222,728                   | 618,564                      | 196,727            | 45,382             | 62,216             | 169,729                | 11,598                       | 237,409    |
| Agriculture, forestry, and fisheries.....                                | 2,347                                    | 5,805    | 126,519                  | 121,648                     | 69,052                       | 20,547             | 3,673              | 9,482              | 14,262                 | 1,577                        | 20,457     |
| Farms.....   | 1,838                                    | 4,679    | 98,151                   | 93,483                      | 51,247                       | 16,169             | 3,068              | 8,232              | 10,895                 | 1,330                        | 16,898     |
| Field crop farms.....  | 702                                      | 1,684    | 39,794                   | 39,014                      | 19,615                       | 6,973              | 1,451              | 4,001              | 4,281                  | 546                          | 7,526      |
| Livestock farms.....   | 591                                      | 1,733    | 37,443                   | 33,841                      | 20,053                       | 3,595              | 904                | 2,919              | 4,514                  | 449                          | 5,333      |
| Other farms.....   | 545                                      | 1,262    | 20,914                   | 20,628                      | 11,579                       | 5,601              | 713                | 1,412              | 2,100                  | 335                          | 4,039      |
| Other agriculture, forestry, and fisheries.....                          | 509                                      | 1,126    | 28,368                   | 28,165                      | 17,805                       | 4,378              | 605                | 1,150              | 3,367                  | 247                          | 3,559      |
| Mining.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Contract construction.....   | 851                                      | 2,071    | 146,750                  | 143,498                     | 99,979                       | 27,920             | 3,126              | 2,435              | 19,273                 | 749                          | 20,585     |
| General contractors.....   | 370                                      | 931      | 110,713                  | 107,920                     | 81,594                       | 21,520             | 1,987              | 1,427              | 11,416                 | 292                          | 12,588     |
| Special trade contractors.....   | 481                                      | 1,140    | 36,037                   | 35,578                      | 18,385                       | 6,400              | 1,139              | 1,008              | 7,857                  | 457                          | 7,997      |
| Manufacturing.....   | 746                                      | 1,631    | 84,647                   | 84,003                      | 49,424                       | 15,928             | 2,678              | 3,389              | 11,913                 | 643                          | 12,099     |
| Transportation, communication, electric, gas, and sanitary services..... | 291                                      | 1,096    | 18,861                   | 18,451                      | 8,898                        | 3,823              | 1,040              | 1,170              | 4,043                  | 189                          | 4,436      |
| Wholesale and retail trade.....  | 2,998                                    | 7,191    | 496,211                  | 488,733                     | 337,616                      | 58,081             | 9,039              | 6,093              | 32,949                 | 2,192                        | 38,622     |
| Wholesale trade.....   | 710                                      | 1,780    | 141,470                  | 139,061                     | 103,935                      | 11,261             | 2,344              | 1,080              | 8,825                  | 520                          | 10,686     |
| Retail trade.....  | 2,210                                    | 5,255    | 344,273                  | 339,313                     | 226,942                      | 45,560             | 6,492              | 4,891              | 23,617                 | 1,618                        | 27,070     |
| General merchandise stores.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Food stores.....   | 383                                      | 786      | 54,779                   | 54,330                      | 42,344                       | 3,367              | 724                | 627                | 2,768                  | 298                          | 3,181      |
| Automotive dealers.....  | 608                                      | 1,778    | 110,945                  | 109,807                     | 82,616                       | 11,807             | 1,430              | 705                | 8,815                  | 544                          | 9,086      |
| Apparel and accessory stores.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Furniture, home furnishings, and equipment stores.....                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Eating and drinking places.....  | 553                                      | 1,174    | 53,894                   | 52,998                      | 21,221                       | 15,937             | 1,947              | 1,730              | 2,566                  | 333                          | 4,521      |
| Other retail trade.....  | 379                                      | 833      | 58,644                   | 57,715                      | 39,569                       | 6,992              | 1,140              | 755                | 4,299                  | 253                          | 4,810      |
| Finance, insurance, and real estate.....                                 | 7,188                                    | 37,802   | 127,117                  | 93,952                      | 8,575                        | 3,943              | 17,163             | 32,151             | 118,092                | 3,438                        | 30,048     |
| Finance.....   | 1,806                                    | 10,175   | 13,196                   | 7                           | -                            | 61                 | 1,488              | 358                | 5,948                  | 902                          | 9,349      |
| Insurance agents, brokers, and service.....                              | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Real estate.....   | 5,242                                    | 27,347   | 104,962                  | 84,849                      | 5,668                        | 2,688              | 15,507             | 31,611             | 126,011                | 2,396                        | 18,728     |
| Services.....  | 3,445                                    | 10,506   | 274,482                  | 270,072                     | 43,563                       | 66,068             | 8,621              | 7,227              | 105,229                | 2,808                        | 110,989    |
| Hotels, rooming houses, camps, and other lodging places.....             | 246                                      | 540      | 10,858                   | 10,652                      | 3,758                        | 2,044              | 1,061              | 868                | 1,665                  | 197                          | 2,085      |
| Personal services.....   | 559                                      | 1,198    | 25,326                   | 25,243                      | 12,892                       | 8,702              | 1,037              | 1,120              | 3,932                  | 511                          | 4,451      |
| Laundries and dry cleaning plants.....                                   | 363                                      | 798      | 15,318                   | 15,316                      | 7,147                        | 5,993              | 804                | 899                | 2,140                  | 339                          | 2,612      |
| Beauty and barber shops.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Other personal services.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Business services.....   | 678                                      | 2,026    | 20,519                   | 18,678                      | 12,178                       | 5,393              | 600                | 1,211              | 1,104                  | 416                          | 3,639      |
| Automobile parking, repair, and services.....                            | 238                                      | 993      | 11,131                   | 10,899                      | 5,496                        | 1,764              | 362                | 1,325              | 2,250                  | 166                          | 2,647      |
| Amusement and recreation services, including motion pictures.....        | 271                                      | 1,621    | 4,882                    | 4,834                       | 1,863                        | 569                | 315                | 429                | 755                    | 176                          | 962        |
| Medical and health services.....   | 577                                      | 1,533    | 86,729                   | 86,610                      | 514                          | 19,797             | 963                | 43,280             | 523                    | 44,629                       |            |
| Offices of physicians and surgeons.....                                  | 436                                      | 1,090    | 70,386                   | 70,303                      | 427                          | 13,195             | 1,633              | 662                | 39,855                 | 412                          | 41,055     |
| Other medical and health services.....                                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)        |
| Legal services.....  | 495                                      | 1,576    | 66,213                   | 64,982                      | 329                          | 12,087             | 1,482              | 746                | 40,841                 | 495                          | 40,841     |
| Other services.....  | 381                                      | 1,019    | 48,824                   | 48,174                      | 6,333                        | 15,712             | 1,367              | 565                | 11,402                 | 324                          | 11,735     |

Footnotes at end of table.



## PARTNERSHIPS IN 27 STATES

Table 3.4—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS FOR SELECTED INDUSTRIES—Continued

| State and industry   | Partnerships with and without net profit |          |                          |                             |                              |                    |                    |                    |                        | Partnerships with net profit |                               |
|--|--|----------|--------------------------|-----------------------------|------------------------------|--------------------|--------------------|--------------------|------------------------|------------------------------|-------------------------------|
|  | Number of—                               |          | Receipts                 |                             | Cost of sales and operations | Payroll            | Taxes              | Depreciation       | Net profit (less loss) | Number of partnerships       | Net profit (Thousand dollars) |
|  | Partnerships                             | Partners | Total (Thousand dollars) | Business (Thousand dollars) | (Thousand dollars)           | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)     |                              |                               |
| WISCONSIN  | (1)                                      | (2)      | (3)                      | (4)                         | (5)                          | (6)                | (7)                | (8)                | (9)                    | (10)                         | (11)                          |
| All industries.....  | 18,560                                   | 54,621   | 1,213,900                | 1,187,830                   | 626,324                      | 139,509            | 33,987             | 45,832             | 207,996                | 13,537                       | 231,734                       |
| Agriculture, forestry, and fisheries.....                                | 3,778                                    | 9,064    | 87,425                   | 85,449                      | 37,851                       | 6,003              | 2,841              | 8,403              | 21,954                 | 2,752                        | 24,699                        |
| Farms.....   | 3,492                                    | 8,406    | 75,030                   | 73,069                      | 33,520                       | 5,064              | 2,731              | 7,956              | 17,693                 | 2,519                        | 20,159                        |
| Field crop farms.....  | 563                                      | 1,396    | 3,803                    | 3,526                       | 1,308                        | 237                | 398                | 537                | 582                    | 240                          | 1,240                         |
| Livestock farms.....   | 2,302                                    | 5,538    | 49,336                   | 48,225                      | 22,141                       | 1,180              | 1,736              | 5,544              | 12,975                 | 1,954                        | 13,701                        |
| Other farms.....   | 627                                      | 1,472    | 21,891                   | 21,318                      | 10,071                       | 3,647              | 597                | 1,875              | 4,136                  | 325                          | 5,218                         |
| Other agriculture, forestry, and fisheries.....                          | 286                                      | 658      | 12,395                   | 12,380                      | 4,331                        | 939                | 110                | 447                | 4,262                  | 233                          | 4,540                         |
| Mining.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Contract construction.....   | 1,023                                    | 2,276    | 78,644                   | 78,056                      | 46,256                       | 11,297             | 1,272              | 2,595              | 15,526                 | 868                          | 15,833                        |
| General contractors.....   | 265                                      | 626      | 29,704                   | 29,307                      | 19,945                       | 4,372              | 441                | 801                | 3,989                  | 191                          | 4,133                         |
| Special trade contractors.....   | 758                                      | 1,650    | 48,940                   | 48,749                      | 26,311                       | 6,925              | 831                | 1,794              | 11,537                 | 677                          | 11,700                        |
| Manufacturing.....   | 688                                      | 1,764    | 130,364                  | 129,398                     | 94,648                       | 19,261             | 1,971              | 2,915              | 10,686                 | 457                          | 11,725                        |
| Transportation, communication, electric, gas, and sanitary services..... | 249                                      | 501      | 19,820                   | 19,765                      | 9,772                        | 5,133              | 653                | 1,693              | 3,330                  | 221                          | 3,372                         |
| Wholesale and retail trade.....  | 4,239                                    | 9,515    | 557,516                  | 552,655                     | 397,444                      | 44,025             | 7,584              | 6,530              | 46,067                 | 3,487                        | 47,777                        |
| Wholesale trade.....   | 438                                      | 1,066    | 118,942                  | 117,837                     | 92,406                       | 6,873              | 1,002              | 1,207              | 7,205                  | 382                          | 7,278                         |
| Retail trade.....  | 3,735                                    | 8,227    | 433,416                  | 429,767                     | 301,707                      | 36,617             | 6,477              | 5,260              | 38,232                 | 3,066                        | 39,867                        |
| General merchandise stores.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Food stores.....   | 328                                      | 679      | 68,244                   | 67,932                      | 53,703                       | 4,756              | 481                | 528                | 4,579                  | 296                          | 4,674                         |
| Automotive dealers.....  | 559                                      | 1,198    | 98,907                   | 98,148                      | 80,028                       | 4,996              | 1,064              | 593                | 6,201                  | 447                          | 6,368                         |
| Apparel and accessory stores.....  | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Furniture, home furnishings, and equipment stores.....                   | 194                                      | 395      | 19,577                   | 19,468                      | 13,547                       | 1,355              | 248                | 249                | 753                    | (*)                          | (*)                           |
| Eating and drinking places.....  | 1,342                                    | 2,941    | 71,502                   | 70,651                      | 34,697                       | 10,887             | 2,338              | 1,947              | 10,367                 | 1,091                        | 11,050                        |
| Other retail trade.....  | 1,125                                    | 2,521    | 134,681                  | 133,768                     | 93,177                       | 10,937             | 1,845              | 1,285              | 13,489                 | 936                          | 13,811                        |
| Finance, insurance, and real estate.....                                 | 5,304                                    | 23,358   | 92,059                   | 79,597                      | 3,124                        | 4,765              | 15,023             | 15,461             | 12,594                 | 3,161                        | 26,748                        |
| Finance.....   | 1,216                                    | 11,275   | 14,595                   | 9,671                       | (*)                          | 2,582              | 316                | 64                 | 5,407                  | 545                          | 8,572                         |
| Insurance agents, brokers, and service.....                              | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Real estate.....   | 3,904                                    | 11,637   | 71,378                   | 63,840                      | 1,720                        | 1,738              | 14,679             | 15,385             | 5,094                  | 2,458                        | 16,083                        |
| Services.....  | 3,114                                    | 7,809    | 240,766                  | 235,751                     | 35,314                       | 48,029             | 4,415              | 7,668              | 95,729                 | 2,508                        | 99,345                        |
| Hotels, rooming houses, camps, and other lodging places.....             | 259                                      | 521      | 10,100                   | 8,101                       | 5,169                        | 2,163              | 712                | 1,157              | 1,495                  | (*)                          | (*)                           |
| Personal services.....   | 432                                      | 891      | 17,007                   | 16,863                      | 7,039                        | 5,779              | 501                | 565                | 4,147                  | 378                          | 4,216                         |
| Laundries and dry cleaning plants.....                                   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Beauty and barber shops.....   | 323                                      | 673      | 10,461                   | 10,354                      | 3,914                        | 3,758              | 260                | 244                | 3,558                  | 323                          | 3,558                         |
| Other personal services.....   | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Business services.....   | 540                                      | 1,464    | 16,980                   | 16,771                      | 9,024                        | 2,159              | 194                | 2,978              | 1,992                  | 376                          | 1,192                         |
| Automobile parking, repair, and services.....                            | 198                                      | 396      | 9,609                    | 9,520                       | 6,065                        | 744                | 273                | 390                | 1,107                  | 198                          | 1,107                         |
| Amusement and recreation services, including motion pictures.....        | (*)                                      | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    | (*)                          | (*)                           |
| Medical and health services.....   | 471                                      | 1,352    | 81,837                   | 81,691                      | 2,080                        | 14,384             | 1,092              | 1,000              | 45,028                 | 438                          | 45,043                        |
| Offices of physicians and surgeons.....                                  | 312                                      | 980      | 65,186                   | 65,071                      | 755                          | 9,674              | 662                | 608                | 38,957                 | 312                          | 38,957                        |
| Other medical and health services.....                                   | 159                                      | 372      | 16,651                   | 16,620                      | 1,325                        | 4,710              | 430                | 392                | 6,071                  | (*)                          | (*)                           |
| Legal services.....  | 481                                      | 1,335    | 54,282                   | 53,608                      | 381                          | 8,922              | 552                | 459                | 31,879                 | 454                          | 31,879                        |
| Other services.....  | 625                                      | 1,553    | 45,129                   | 45,022                      | 4,355                        | 12,919             | 711                | 657                | 14,555                 | 465                          | 15,116                        |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Net loss exceeds net profit.

NOTE: Estimates for "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

## PARTNERSHIPS IN 23 STATES AND DISTRICT OF COLUMBIA

Table 3.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS, BY INDUSTRIAL DIVISION

| State and industrial division             | Number of—   |          | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) |
|---|--------------|----------|-----------------------------|--------------------------------|--|-------------------------------|-----------------------------|------------------------------------|--|
|   | Partnerships | Partners | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |                               |                             |                                    |  |
| 23 STATES AND DISTRICT OF COLUMBIA, TOTAL | (1)          | (2)      | (3)                         | (4)                            | (5)  | (6)                           | (7)                         | (8)                                | (9)  |
| All industrial divisions.....             | 131,942      | 450,458  | 10,560,027                  | 10,285,660                     | 5,631,855  | 1,287,118                     | 287,171                     | 474,994                            | 1,430,378                                    |
| Agriculture, forestry, and fisheries..... | 21,297       | 50,348   | 1,126,461                   | 1,093,167                      | 625,798  | 91,163                        | 28,643                      | 100,918                            | 126,804                                      |
| Contract construction.....                | 7,369        | 15,856   | 1,089,581                   | 1,072,834                      | 822,616  | 184,624                       | 17,328                      | 23,678                             | 101,411                                      |
| Manufacturing.....                        | 3,886        | 9,412    | 569,131                     | 564,395                        | 401,262  | 99,090                        | 11,436                      | 21,148                             | 53,965                                       |
| Wholesale and retail trade.....           | 29,041       | 65,947   | 4,352,061                   | 4,306,814                      | 3,281,932  | 311,924                       | 61,097                      | 49,033                             | 276,047                                      |
| Wholesale trade.....                      | 3,486        | 8,971    | 1,110,602                   | 1,099,742                      | 915,950  | 55,184                        | 11,798                      | 9,710                              | 51,966                                       |
| Retail trade.....                         | 25,354       | 56,529   | 3,190,656                   | 3,156,609                      | 2,329,080  | 251,851                       | 48,721                      | 38,595                             | 220,754                                      |
| Finance, insurance, and real estate.....  | 39,646       | 191,856  | 1,226,595                   | 1,089,257                      | 72,539   | 162,334                       | 118,997                     | 187,300                            | 117,690                                      |
| Services.....                             | 23,937       | 63,191   | 1,928,194                   | 1,897,937                      | 308,120  | 400,260                       | 40,720                      | 71,449                             | 731,400                                      |
| ALASKA                                    |              |          |                             |                                |  |                               |                             |                                    |  |
| All industrial divisions.....             | 1,455        | 3,498    | 114,462                     | 110,515                        | 56,848   | 15,287                        | 2,789                       | 4,642                              | 16,567                                       |
| Agriculture, forestry, and fisheries..... | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Contract construction.....                | 152          | 357      | 18,246                      | 16,899                         | 11,546   | 2,925                         | 247                         | 197                                | 2,906  |
| Manufacturing.....                        | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Wholesale and retail trade.....           | 437          | 985      | 52,219                      | 51,610                         | 33,032   | 4,355                         | 1,113                       | 1,504                              | 3,150  |
| Wholesale trade.....                      | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Retail trade.....                         | 400          | 911      | 46,497                      | 45,957                         | 28,390   | 4,052                         | 1,053                       | 1,466                              | 2,893  |
| Finance, insurance, and real estate.....  | 276          | 677      | 5,340                       | 4,477                          | 789  | 59                            | 393                         | 497                                | 2,078  |
| Services.....                             | 277          | 702      | 26,920                      | 26,615                         | 7,222  | 6,440                         | 756                         | 1,069                              | 6,264  |
| ARIZONA                                   |              |          |                             |                                |  |                               |                             |                                    |  |
| All industrial divisions.....             | 7,346        | 30,303   | 569,870                     | 547,044                        | 266,137  | 69,747                        | 20,206                      | 37,587                             | 70,038                                       |
| Agriculture, forestry, and fisheries..... | 1,011        | 2,536    | 96,404                      | 93,888                         | 55,790   | 12,081                        | 3,279                       | 10,166                             | 152  |
| Contract construction.....                | 343          | 726      | 40,578                      | 40,169                         | 30,597   | 6,941                         | 1,143                       | 582                                | 3,526  |
| Manufacturing.....                        | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Wholesale and retail trade.....           | 1,697        | 4,005    | 204,264                     | 202,530                        | 144,709  | 18,146                        | 3,416                       | 2,301                              | 12,311                                       |
| Wholesale trade.....                      | 299          | 949      | 39,702                      | 39,418                         | 27,688   | 3,718                         | 506                         | 492                                | 1,977  |
| Retail trade.....                         | 1,345        | 2,950    | 156,505                     | 155,055                        | 110,385  | 14,304                        | 2,898                       | 1,769                              | 9,597  |
| Finance, insurance, and real estate.....  | 2,759        | 18,608   | 76,511                      | 60,770                         | 4,014  | 4,554                         | 8,040                       | 14,850                             | 7,383  |
| Services.....                             | 1,313        | 3,847    | 131,173                     | 128,922                        | 19,059   | 24,731                        | 3,753                       | 7,600                              | 45,441                                       |
| ARKANSAS                                  |              |          |                             |                                |  |                               |                             |                                    |  |
| All industrial divisions.....             | 8,833        | 23,017   | 812,400                     | 785,256                        | 497,205  | 80,624                        | 13,534                      | 31,011                             | 108,058                                      |
| Agriculture, forestry, and fisheries..... | 2,030        | 4,837    | 142,355                     | 134,528                        | 69,228   | 12,553                        | 2,315                       | 13,331                             | 24,212                                       |
| Contract construction.....                | 679          | 1,423    | 59,231                      | 58,418                         | 42,470   | 10,227                        | 855                         | 1,333                              | 5,957  |
| Manufacturing.....                        | 329          | 826      | 73,765                      | 72,946                         | 57,548   | 13,983                        | 1,425                       | 2,840                              | 3,798  |
| Wholesale and retail trade.....           | 2,334        | 5,597    | 391,484                     | 387,881                        | 308,661  | 23,022                        | 5,387                       | 4,122                              | 20,483                                       |
| Wholesale trade.....                      | 199          | 469      | 103,449                     | 103,083                        | 90,410   | 2,441                         | 1,878                       | 1,215                              | 2,847  |
| Retail trade.....                         | 2,118        | 5,087    | 279,932                     | 276,740                        | 212,165  | 19,561                        | 3,438                       | 2,845                              | 17,236                                       |
| Finance, insurance, and real estate.....  | 1,778        | 6,245    | 38,889                      | 26,117                         | 3,200  | 1,696                         | 1,380                       | 4,539                              | 13,273                                       |
| Services.....                             | 1,491        | 3,601    | 96,361                      | 95,305                         | 12,144   | 18,652                        | 1,737                       | 3,998                              | 38,439                                       |
| CONNECTICUT                               |              |          |                             |                                |  |                               |                             |                                    |  |
| All industrial divisions.....             | 13,670       | 41,834   | 926,990                     | 913,264                        | 386,392  | 114,823                       | 37,604                      | 59,133                             | 153,584                                      |
| Agriculture, forestry, and fisheries..... | 438          | 957      | 20,725                      | 20,049                         | 10,654   | 3,239                         | 492                         | 1,092                              | 4,186  |
| Contract construction.....                | 904          | 1,969    | 87,466                      | 86,967                         | 54,830   | 19,013                        | 1,560                       | 2,474                              | 14,816                                       |
| Manufacturing.....                        | 425          | 1,022    | 28,067                      | 27,945                         | 16,658   | 6,653                         | 641                         | 526                                | 5,233  |
| Wholesale and retail trade.....           | 2,912        | 6,337    | 330,494                     | 328,648                        | 235,683  | 22,384                        | 4,925                       | 3,800                              | 29,855                                       |
| Wholesale trade.....                      | 348          | 842      | 68,633                      | 68,125                         | 49,596   | 3,758                         | 670                         | 712                                | 5,654  |
| Retail trade.....                         | 2,562        | 5,489    | 259,908                     | 258,606                        | 184,637  | 18,456                        | 4,224                       | 3,068                              | 24,086                                       |
| Finance, insurance, and real estate.....  | 6,009        | 23,725   | 184,543                     | 174,912                        | 5,375  | 11,903                        | 26,392                      | 40,111                             | 1,061  |
| Services.....                             | 2,738        | 7,256    | 259,761                     | 258,840                        | 53,699   | 50,303                        | 3,281                       | 10,567                             | 95,649                                       |
| DELAWARE                                  |              |          |                             |                                |  |                               |                             |                                    |  |
| All industrial divisions.....             | 1,554        | 4,912    | 133,595                     | 129,047                        | 67,714   | 16,932                        | 2,314                       | 4,973                              | 23,018                                       |
| Agriculture, forestry, and fisheries..... | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Contract construction.....                | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Manufacturing.....                        | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Wholesale and retail trade.....           | 313          | 969      | 55,697                      | 55,118                         | 41,653   | 4,104                         | 424                         | 454                                | 6,113  |
| Wholesale trade.....                      | 4            | 14       | 14,930                      | 14,925                         | 13,763   | 545                           | 120                         | 40                                 | 160  |
| Retail trade.....                         | 309          | 955      | 40,767                      | 40,193                         | 27,890   | 3,559                         | 304                         | 414                                | 5,953  |
| Finance, insurance, and real estate.....  | 436          | 2,090    | 8,178                       | 6,686                          | -  | 651                           | 586                         | 1,171                              | 1,027  |
| Services.....                             | 536          | 1,176    | 33,553                      | 32,055                         | 5,663  | 5,687                         | 385                         | 1,412                              | 13,927                                       |
| DISTRICT OF COLUMBIA                      |              |          |                             |                                |  |                               |                             |                                    |  |
| All industrial divisions.....             | 3,823        | 21,482   | 471,953                     | 459,000                        | 82,493   | 76,387                        | 27,622                      | 58,097                             | 61,607                                       |
| Agriculture, forestry, and fisheries..... | (*)          | (*)      | (*)                         | (*)                            | (*)  | -                             | (*)                         | (*)                                | (*)  |
| Contract construction.....                | 3            | 6        | 6,332                       | 6,308                          | 5,357  | 2,371                         | 103                         | 16                                 | 195  |
| Manufacturing.....                        | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Wholesale and retail trade.....           | 303          | 695      | 71,672                      | 70,795                         | 56,785   | 5,985                         | 708                         | 286                                | 2,856  |
| Wholesale trade.....                      | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Retail trade.....                         | 247          | 555      | 67,649                      | 66,777                         | 54,295   | 5,302                         | 668                         | 273                                | 2,504  |
| Finance, insurance, and real estate.....  | 2,374        | 17,160   | 191,290                     | 185,048                        | 1,309  | 16,871                        | 23,822                      | 53,786                             | 130,149                                      |
| Services.....                             | 1,053        | 3,215    | 197,845                     | 192,055                        | 17,859   | 50,361                        | 2,835                       | 3,605                              | 86,539                                       |

Footnotes at end of table.



## PARTNERSHIPS IN 23 STATES AND DISTRICT OF COLUMBIA

Table 3.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS, BY INDUSTRIAL DIVISION—Continued

| State and industrial division             | Number of—   |          | Receipts                 |                             | Cost of sales and operations | Payroll            | Taxes              | Depreciation       | Net profit (less loss) |
|---|--------------|----------|--------------------------|-----------------------------|------------------------------|--------------------|--------------------|--------------------|------------------------|
|   | Partnerships | Partners | Total (Thousand dollars) | Business (Thousand dollars) | (Thousand dollars)           | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars)     |
|   | (1)          | (2)      | (3)                      | (4)                         | (5)                          | (6)                | (7)                | (8)                | (9)                    |
| <b>HAWAII</b>                             |              |          |                          |                             |                              |                    |                    |                    |                        |
| All industrial divisions.....             | 3,403        | 20,424   | 226,279                  | 208,083                     | 90,307                       | 30,437             | 10,349             | 7,441              | 52,134                 |
| Agriculture, forestry, and fisheries..... | (*)          | (*)      | (*)                      | (*)                         | (*)                          | —                  | (*)                | (*)                | (*)                    |
| Contract construction.....                | 140          | 290      | 34,049                   | 33,962                      | 24,538                       | 6,988              | 1,082              | 163                | 3,482                  |
| Manufacturing.....                        | (*)          | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    |
| Wholesale and retail trade.....           | 500          | 1,157    | 55,193                   | 55,845                      | 36,026                       | 5,265              | 2,356              | 757                | 5,769                  |
| Wholesale trade.....                      | (*)          | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    |
| Retail trade.....                         | 438          | 978      | 38,913                   | 38,781                      | 24,384                       | 3,912              | 1,924              | 599                | 3,974                  |
| Finance, insurance, and real estate.....  | 1,939        | 16,788   | 51,744                   | 34,539                      | 10,968                       | 130                | 2,775              | 3,238              | 14,788                 |
| Services.....                             | 706          | 1,948    | 62,010                   | 61,585                      | 6,129                        | 11,717             | 3,035              | 3,186              | 21,292                 |
| <b>IDAHO</b>                              |              |          |                          |                             |                              |                    |                    |                    |                        |
| All industrial divisions.....             | 4,457        | 10,913   | 574,091                  | 558,451                     | 419,315                      | 65,893             | 7,451              | 17,793             | 43,967                 |
| Agriculture, forestry, and fisheries..... | 1,536        | 3,553    | 70,029                   | 67,140                      | 31,718                       | 6,038              | 2,517              | 8,635              | 8,609                  |
| Contract construction.....                | 264          | 578      | 294,690                  | 290,411                     | 266,857                      | 35,049             | 942                | 508                | 9,563                  |
| Manufacturing.....                        | 182          | 416      | 27,292                   | 27,094                      | 17,275                       | 4,170              | 555                | 1,338              | 3,672                  |
| Wholesale and retail trade.....           | 928          | 2,478    | 129,776                  | 127,931                     | 93,190                       | 11,414             | 1,367              | 2,318              | 7,480                  |
| Wholesale trade.....                      | (*)          | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    |
| Retail trade.....                         | 815          | 2,247    | 99,782                   | 99,286                      | 70,822                       | 8,447              | 1,090              | 1,792              | 6,518                  |
| Finance, insurance, and real estate.....  | 781          | 2,146    | 13,772                   | 8,155                       | 1,350                        | 218                | 1,162              | 3,420              | 2,177                  |
| Services.....                             | 632          | 1,430    | 34,586                   | 33,850                      | 7,482                        | 7,951              | 732                | 1,107              | 11,836                 |
| <b>MAINE</b>                              |              |          |                          |                             |                              |                    |                    |                    |                        |
| All industrial divisions.....             | 2,901        | 8,742    | 194,387                  | 192,340                     | 120,433                      | 22,619             | 3,641              | 5,184              | 28,126                 |
| Agriculture, forestry, and fisheries..... | 355          | 732      | 15,688                   | 15,567                      | 9,750                        | 1,885              | 425                | 1,427              | 1,181                  |
| Contract construction.....                | 181          | 362      | 5,280                    | 5,251                       | 2,506                        | 597                | 170                | 209                | 1,331                  |
| Manufacturing.....                        | 151          | 360      | 26,682                   | 26,357                      | 19,026                       | 6,299              | 518                | 690                | 3,695                  |
| Wholesale and retail trade.....           | 802          | 1,652    | 115,484                  | 114,512                     | 85,610                       | 9,661              | 1,717              | 1,505              | 9,122                  |
| Wholesale trade.....                      | (*)          | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    |
| Retail trade.....                         | 763          | 1,570    | 94,662                   | 93,732                      | 68,471                       | 8,218              | 1,551              | 1,374              | 7,860                  |
| Finance, insurance, and real estate.....  | 764          | 4,180    | 9,912                    | 9,535                       | 83                           | 1,001              | 309                | 554                | 2,487                  |
| Services.....                             | 491          | 1,141    | 17,927                   | 17,706                      | 1,823                        | 2,528              | 404                | 500                | 9,983                  |
| <b>MASSACHUSETTS</b>                      |              |          |                          |                             |                              |                    |                    |                    |                        |
| All industrial divisions.....             | 14,500       | 56,353   | 1,374,043                | 1,332,248                   | 571,301                      | 255,713            | 42,225             | 42,432             | 233,137                |
| Agriculture, forestry, and fisheries..... | 517          | 1,214    | 16,989                   | 16,869                      | 9,759                        | 1,586              | 539                | 1,397              | 1,336                  |
| Contract construction.....                | 1,128        | 2,390    | 100,246                  | 99,891                      | 73,952                       | 18,232             | 1,480              | 1,458              | 12,232                 |
| Manufacturing.....                        | 782          | 1,723    | 70,841                   | 70,678                      | 52,269                       | 16,473             | 1,201              | 1,001              | 7,084                  |
| Wholesale and retail trade.....           | 3,204        | 6,808    | 487,938                  | 485,248                     | 374,799                      | 28,053             | 4,281              | 4,169              | 39,428                 |
| Wholesale trade.....                      | 465          | 1,059    | 191,806                  | 191,562                     | 164,149                      | 7,586              | 1,024              | 1,005              | 8,900                  |
| Retail trade.....                         | 2,738        | 5,747    | 295,540                  | 293,095                     | 210,196                      | 20,454             | 3,256              | 3,161              | 30,449                 |
| Finance, insurance, and real estate.....  | 5,248        | 33,725   | 376,360                  | 343,219                     | 13,095                       | 110,171            | 28,754             | 23,611             | 60,026                 |
| Services.....                             | 3,258        | 9,674    | 304,114                  | 298,944                     | 36,780                       | 79,339             | 5,706              | 9,391              | 111,311                |
| <b>MISSISSIPPI</b>                        |              |          |                          |                             |                              |                    |                    |                    |                        |
| All industrial divisions.....             | 8,531        | 21,392   | 883,804                  | 861,758                     | 581,208                      | 86,604             | 19,202             | 39,023             | 79,264                 |
| Agriculture, forestry, and fisheries..... | 1,860        | 4,406    | 108,863                  | 104,671                     | 56,612                       | 13,147             | 1,807              | 12,878             | 9,947                  |
| Contract construction.....                | 460          | 1,015    | 78,896                   | 77,631                      | 56,343                       | 13,798             | 2,066              | 4,535              | 5,826                  |
| Manufacturing.....                        | 322          | 725      | 123,429                  | 121,897                     | 92,436                       | 11,630             | 1,826              | 8,600              | 2,504                  |
| Wholesale and retail trade.....           | 2,375        | 5,331    | 429,477                  | 422,797                     | 342,532                      | 26,053             | 7,447              | 3,998              | 18,318                 |
| Wholesale trade.....                      | 231          | 534      | 127,794                  | 126,492                     | 111,533                      | 4,624              | 1,261              | 1,022              | 3,464                  |
| Retail trade.....                         | 2,144        | 4,797    | 301,683                  | 296,305                     | 230,999                      | 21,429             | 6,186              | 2,976              | 14,854                 |
| Finance, insurance, and real estate.....  | 1,698        | 5,597    | 24,622                   | 21,321                      | 1,913                        | 735                | 2,191              | 3,218              | 7,940                  |
| Services.....                             | 1,535        | 3,679    | 100,916                  | 98,477                      | 23,826                       | 18,771             | 3,207              | 4,360              | 32,579                 |
| <b>MONDANA</b>                            |              |          |                          |                             |                              |                    |                    |                    |                        |
| All industrial divisions.....             | 4,679        | 12,914   | 286,482                  | 278,083                     | 142,922                      | 32,798             | 6,907              | 13,509             | 53,471                 |
| Agriculture, forestry, and fisheries..... | 1,640        | 4,225    | 59,628                   | 56,184                      | 25,028                       | 3,860              | 2,362              | 6,631              | 11,710                 |
| Contract construction.....                | (*)          | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    |
| Manufacturing.....                        | (*)          | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    |
| Wholesale and retail trade.....           | 716          | 1,558    | 98,722                   | 97,062                      | 72,379                       | 9,154              | 1,291              | 1,738              | 4,736                  |
| Wholesale trade.....                      | (*)          | (*)      | (*)                      | (*)                         | (*)                          | (*)                | (*)                | (*)                | (*)                    |
| Retail trade.....                         | 675          | 1,422    | 83,030                   | 81,426                      | 57,782                       | 7,584              | 1,261              | 1,657              | 4,398                  |
| Finance, insurance, and real estate.....  | 1,183        | 4,397    | 23,996                   | 21,945                      | 8,424                        | 1,424              | 1,148              | 1,586              | 5,238                  |
| Services.....                             | 766          | 1,888    | 68,912                   | 68,080                      | 16,988                       | 12,758             | 976                | 1,608              | 26,382                 |
| <b>NEBRASKA</b>                           |              |          |                          |                             |                              |                    |                    |                    |                        |
| All industrial divisions.....             | 10,558       | 32,746   | 890,265                  | 875,802                     | 579,855                      | 65,835             | 18,248             | 30,027             | 107,736                |
| Agriculture, forestry, and fisheries..... | 4,342        | 9,997    | 274,435                  | 270,428                     | 189,087                      | 7,475              | 5,698              | 15,088             | 27,120                 |
| Contract construction.....                | 534          | 1,114    | 70,419                   | 69,728                      | 49,402                       | 14,407             | 1,515              | 2,867              | 8,334                  |
| Manufacturing.....                        | 263          | 690      | 37,114                   | 36,977                      | 24,506                       | 5,294              | 655                | 829                | 4,591                  |
| Wholesale and retail trade.....           | 1,679        | 3,798    | 364,788                  | 361,427                     | 291,389                      | 20,984             | 4,621              | 3,184              | 19,578                 |
| Wholesale trade.....                      | 214          | 557      | 81,501                   | 80,408                      | 71,016                       | 2,105              | 456                | 524                | 4,006                  |
| Retail trade.....                         | 1,447        | 3,202    | 275,713                  | 273,538                     | 214,260                      | 18,434             | 4,102              | 2,540              | 15,230                 |
| Finance, insurance, and real estate.....  | 2,660        | 14,346   | 49,454                   | 43,427                      | 7,199                        | 4,453              | 4,496              | 5,340              | 9,386                  |
| Services.....                             | 863          | 2,222    | 72,519                   | 72,319                      | 5,907                        | 11,900             | 959                | 1,499              | 38,020                 |

Footnotes at end of table.

## PARTNERSHIPS IN 23 STATES AND DISTRICT OF COLUMBIA

Table 3.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS, BY INDUSTRIAL DIVISION—Continued

| State and industrial division             | Number of—   |          | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) |
|---|--------------|----------|-----------------------------|--------------------------------|--|-------------------------------|-----------------------------|------------------------------------|--|
|   | Partnerships | Partners | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |                               |                             |                                    |  |
| NEVADA                                    | (1)          | (2)      | (3)                         | (4)                            | (5)  | (6)                           | (7)                         | (8)                                | (9)  |
| All industrial divisions.....             | 2,901        | 8,374    | 228,631                     | 215,262                        | 90,068   | 39,123                        | 9,835                       | 19,646                             | 21,591                                       |
| Agriculture, forestry, and fisheries..... | 192          | 431      | 13,225                      | 12,993                         | 5,463  | 2,825                         | 622                         | 2,071                              | 1,251  |
| Contract construction.....                | 191          | 463      | 29,725                      | 29,379                         | 21,099   | 6,095                         | 470                         | 367                                | 4,677  |
| Manufacturing.....                        | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Wholesale and retail trade.....           | 463          | 1,194    | 64,545                      | 61,712                         | 39,102   | 9,098                         | 1,724                       | 1,247                              | 1,911  |
| Wholesale trade.....                      | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Retail trade.....                         | 428          | 1,117    | 58,044                      | 55,270                         | 34,431   | 8,221                         | 1,639                       | 1,137                              | 1,506  |
| Finance, insurance, and real estate.....  | 1,023        | 3,049    | 33,552                      | 26,625                         | 659  | 634                           | 3,363                       | 9,465                              | 1,655  |
| Services.....                             | 946          | 3,048    | 77,797                      | 74,894                         | 18,824   | 17,286                        | 3,187                       | 5,421                              | 15,421                                       |
| NEW HAMPSHIRE                             |              |          |                             |                                |  |                               |                             |                                    |  |
| All industrial divisions.....             | 2,117        | 5,186    | 109,098                     | 107,461                        | 63,379   | 15,373                        | 2,261                       | 2,990                              | 15,600                                       |
| Agriculture, forestry, and fisheries..... | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Contract construction.....                | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Manufacturing.....                        | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Wholesale and retail trade.....           | 523          | 1,086    | 62,432                      | 62,108                         | 43,519   | 6,901                         | 749                         | 697                                | 6,127  |
| Wholesale trade.....                      | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Retail trade.....                         | 439          | 918      | 51,489                      | 51,178                         | 36,028   | 5,598                         | 627                         | 601                                | 5,025  |
| Finance, insurance, and real estate.....  | 640          | 2,008    | 5,380                       | 5,232                          | 942  | 302                           | 381                         | 507                                | 1,236  |
| Services.....                             | 463          | 1,008    | 20,824                      | 20,096                         | 5,200  | 5,274                         | 763                         | 1,114                              | 5,109  |
| NEW MEXICO                                |              |          |                             |                                |  |                               |                             |                                    |  |
| All industrial divisions.....             | 4,548        | 11,798   | 351,682                     | 344,594                        | 191,005  | 39,210                        | 9,146                       | 14,197                             | 34,094                                       |
| Agriculture, forestry, and fisheries..... | 615          | 1,373    | 24,095                      | 23,642                         | 12,246   | 1,146                         | 548                         | 1,935                              | 1,450  |
| Contract construction.....                | 290          | 640      | 37,470                      | 36,661                         | 24,176   | 8,466                         | 1,083                       | 1,046                              | 3,212  |
| Manufacturing.....                        | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Wholesale and retail trade.....           | 1,022        | 2,152    | 182,877                     | 180,800                        | 134,733  | 15,937                        | 3,369                       | 3,034                              | 8,053  |
| Wholesale trade.....                      | 182          | 373      | 38,922                      | 38,737                         | 31,839   | 2,286                         | 292                         | 405                                | 1,596  |
| Retail trade.....                         | 822          | 1,743    | 136,972                     | 133,161                        | 97,617   | 13,024                        | 3,004                       | 2,547                              | 6,178  |
| Finance, insurance, and real estate.....  | 1,336        | 4,061    | 13,788                      | 11,770                         | 213  | 663                           | 1,146                       | 2,612                              | 2,055  |
| Services.....                             | 1,000        | 2,545    | 48,200                      | 47,809                         | 7,076  | 8,245                         | 1,333                       | 2,085                              | 20,420                                       |
| NORTH DAKOTA                              |              |          |                             |                                |  |                               |                             |                                    |  |
| All industrial divisions.....             | 3,963        | 10,818   | 243,144                     | 237,697                        | 136,574  | 24,827                        | 5,172                       | 9,711                              | 39,124                                       |
| Agriculture, forestry, and fisheries..... | 1,399        | 3,275    | 45,576                      | 44,221                         | 15,919   | 3,138                         | 1,707                       | 5,982                              | 11,519                                       |
| Contract construction.....                | 196          | 419      | 10,792                      | 10,778                         | 6,439  | 2,058                         | 295                         | 83                                 | 2,785  |
| Manufacturing.....                        | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Wholesale and retail trade.....           | 963          | 2,151    | 127,885                     | 126,570                        | 95,761   | 9,025                         | 1,497                       | 1,095                              | 8,362  |
| Wholesale trade.....                      | 195          | 425      | 27,884                      | 27,710                         | 20,768   | 1,880                         | 292                         | 220                                | 2,332  |
| Retail trade.....                         | 767          | 1,722    | 99,267                      | 98,137                         | 74,454   | 7,081                         | 1,170                       | 867                                | 6,011  |
| Finance, insurance, and real estate.....  | 784          | 3,387    | 4,208                       | 2,633                          | 126  | 130                           | 569                         | 569                                | 1,444  |
| Services.....                             | 530          | 1,401    | 39,996                      | 38,952                         | 9,590  | 7,484                         | 768                         | 895                                | 13,728                                       |
| RHODE ISLAND                              |              |          |                             |                                |  |                               |                             |                                    |  |
| All industrial divisions.....             | 2,213        | 5,973    | 168,787                     | 164,543                        | 78,864   | 25,775                        | 7,324                       | 5,826                              | 28,294                                       |
| Agriculture, forestry, and fisheries..... | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Contract construction.....                | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Manufacturing.....                        | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Wholesale and retail trade.....           | 571          | 1,266    | 66,338                      | 65,073                         | 48,933   | 4,934                         | 927                         | 561                                | 6,825  |
| Wholesale trade.....                      | 50           | 106      | 19,534                      | 18,462                         | 16,199   | 1,584                         | 169                         | 58                                 | 961  |
| Retail trade.....                         | 518          | 1,154    | 43,972                      | 43,809                         | 30,605   | 3,086                         | 705                         | 479                                | 5,684  |
| Finance, insurance, and real estate.....  | 559          | 1,991    | 20,538                      | 18,779                         | -  | 2,472                         | 4,802                       | 3,640                              | 15,250                                       |
| Services.....                             | 650          | 1,616    | 45,401                      | 45,045                         | 3,020  | 10,164                        | 796                         | 750                                | 21,752                                       |
| SOUTH CAROLINA                            |              |          |                             |                                |  |                               |                             |                                    |  |
| All industrial divisions.....             | 7,871        | 20,317   | 707,753                     | 698,433                        | 439,736  | 78,186                        | 10,523                      | 20,977                             | 95,154                                       |
| Agriculture, forestry, and fisheries..... | 1,014        | 2,268    | 54,566                      | 54,099                         | 38,096   | 9,089                         | 743                         | 4,448                              | 2,248  |
| Contract construction.....                | 713          | 1,510    | 65,886                      | 65,118                         | 45,625   | 10,696                        | 926                         | 2,756                              | 7,576  |
| Manufacturing.....                        | 231          | 495      | 35,121                      | 34,537                         | 23,913   | 5,534                         | 555                         | 1,318                              | 3,481  |
| Wholesale and retail trade.....           | 2,453        | 5,391    | 383,304                     | 380,584                        | 297,927  | 26,437                        | 4,435                       | 3,888                              | 23,319                                       |
| Wholesale trade.....                      | 280          | 776      | 111,331                     | 110,030                        | 93,056   | 5,224                         | 979                         | 1,062                              | 5,168  |
| Retail trade.....                         | 2,173        | 4,615    | 271,973                     | 270,554                        | 204,871  | 21,213                        | 3,456                       | 2,826                              | 18,151                                       |
| Finance, insurance, and real estate.....  | 1,711        | 6,381    | 27,125                      | 24,119                         | 4,137  | 1,356                         | 1,176                       | 4,211                              | 6,004  |
| Services.....                             | 1,588        | 3,887    | 130,118                     | 128,452                        | 23,618   | 23,074                        | 2,354                       | 3,319                              | 51,401                                       |
| SOUTH DAKOTA                              |              |          |                             |                                |  |                               |                             |                                    |  |
| All industrial divisions.....             | 4,922        | 13,254   | 349,444                     | 342,190                        | 222,155  | 24,957                        | 9,757                       | 13,799                             | 42,364                                       |
| Agriculture, forestry, and fisheries..... | 1,844        | 4,583    | 87,921                      | 86,467                         | 47,816   | 2,576                         | 3,041                       | 7,504                              | 14,482                                       |
| Contract construction.....                | 172          | 344      | 18,283                      | 17,128                         | 10,719   | 5,004                         | 689                         | 1,258                              | 1,154  |
| Manufacturing.....                        | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Wholesale and retail trade.....           | 827          | 1,851    | 180,667                     | 179,354                        | 144,897  | 9,450                         | 2,506                       | 1,704                              | 9,614  |
| Wholesale trade.....                      | 154          | 311      | 59,326                      | 59,039                         | 52,424   | 841                           | 1,211                       | 296                                | 1,625  |
| Retail trade.....                         | 673          | 1,540    | 121,341                     | 120,315                        | 92,473   | 8,609                         | 1,295                       | 1,408                              | 7,989  |
| Finance, insurance, and real estate.....  | 1,366        | 4,828    | 22,926                      | 19,913                         | 6,753  | 873                           | 2,568                       | 1,900                              | 4,679  |
| Services.....                             | 504          | 1,175    | 24,715                      | 24,498                         | 3,498  | 3,943                         | 596                         | 727                                | 11,372                                       |

Footnotes at end of table.



## PARTNERSHIPS IN 23 STATES AND DISTRICT OF COLUMBIA

Table 3.5—NUMBER AND SELECTED INCOME AND DEDUCTION ITEMS, BY INDUSTRIAL DIVISION—Continued

| State and industrial division             | Number of—   |          | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Payroll<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net profit (less loss)<br>(Thousand dollars) |
|---|--------------|----------|-----------------------------|--------------------------------|--|-------------------------------|-----------------------------|------------------------------------|--|
|   | Partnerships | Partners | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |                               |                             |                                    |  |
| UTAH                                      | (1)          | (2)      | (3)                         | (4)                            | (5)  | (6)                           | (7)                         | (8)                                | (9)  |
| All industrial divisions.....             | 5,006        | 14,261   | 359,481                     | 351,027                        | 209,171  | 39,253                        | 7,914                       | 15,272                             | 41,418                                       |
| Agriculture, forestry, and fisheries..... | 658          | 1,611    | 36,220                      | 35,553                         | 22,018   | 3,229                         | 980                         | 2,880                              | 3,232  |
| Contract construction.....                | 271          | 621      | 45,551                      | 43,880                         | 34,474   | 4,207                         | 541                         | 1,474                              | 3,537  |
| Manufacturing.....                        | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Wholesale and retail trade.....           | 1,137        | 2,769    | 177,923                     | 174,626                        | 127,482  | 16,368                        | 2,568                       | 2,522                              | 10,077                                       |
| Wholesale trade.....                      | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Retail trade.....                         | 1,055        | 2,512    | 133,458                     | 131,882                        | 95,225   | 13,036                        | 1,761                       | 1,591                              | 6,601  |
| Finance, insurance, and real estate.....  | 1,474        | 5,158    | 16,297                      | 14,380                         | 30   | 580                           | 1,525                       | 4,289                              | 1,323  |
| Services.....                             | 1,168        | 3,230    | 52,435                      | 51,844                         | 10,300   | 8,588                         | 1,130                       | 2,884                              | 19,890                                       |
| VERMONT                                   |              |          |                             |                                |  |                               |                             |                                    |  |
| All industrial divisions.....             | 1,982        | 5,951    | 119,446                     | 117,076                        | 72,542   | 14,215                        | 2,810                       | 4,677                              | 13,702                                       |
| Agriculture, forestry, and fisheries..... | 358          | 722      | 9,272                       | 8,727                          | 4,741  | 454                           | 281                         | 1,473                              | 1,386  |
| Contract construction.....                | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Manufacturing.....                        | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Wholesale and retail trade.....           | 551          | 1,205    | 69,691                      | 69,339                         | 51,232   | 5,763                         | 863                         | 839                                | 4,844  |
| Wholesale trade.....                      | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Retail trade.....                         | 487          | 1,076    | 59,295                      | 58,983                         | 43,635   | 4,518                         | 520                         | 732                                | 4,511  |
| Finance, insurance, and real estate.....  | 469          | 2,579    | 6,070                       | 5,926                          | 364  | 143                           | 495                         | 1,412                              | 1,452  |
| Services.....                             | 374          | 935      | 14,172                      | 14,029                         | 2,541  | 3,861                         | 524                         | 390                                | 4,278  |
| WEST VIRGINIA                             |              |          |                             |                                |  |                               |                             |                                    |  |
| All industrial divisions.....             | 8,226        | 59,741   | 300,227                     | 296,121                        | 166,245  | 36,455                        | 6,568                       | 11,029                             | 52,828                                       |
| Agriculture, forestry, and fisheries..... | 598          | 1,328    | 14,738                      | 14,390                         | 7,323  | 906                           | 185                         | 998                                | 2,962  |
| Contract construction.....                | 179          | 372      | 21,725                      | 21,618                         | 15,440   | 6,279                         | 798                         | 626                                | 2,188  |
| Manufacturing.....                        | 227          | 529      | 12,324                      | 12,257                         | 7,716  | 1,864                         | 223                         | 435                                | 2,195  |
| Wholesale and retail trade.....           | 1,525        | 3,806    | 160,751                     | 158,353                        | 116,958  | 13,582                        | 2,104                       | 2,058                              | 12,897                                       |
| Wholesale trade.....                      | 235          | 1,069    | 42,586                      | 42,238                         | 33,207   | 3,043                         | 541                         | 382                                | 2,342  |
| Retail trade.....                         | 1,257        | 2,664    | 111,725                     | 109,678                        | 79,922   | 9,385                         | 1,461                       | 1,556                              | 10,173                                       |
| Finance, insurance, and real estate.....  | 1,471        | 5,979    | 14,023                      | 13,402                         | 1,547  | 584                           | 1,074                       | 1,611                              | 6,260  |
| Services.....                             | 821          | 2,012    | 56,660                      | 56,359                         | 8,760  | 9,368                         | 1,267                       | 3,483                              | 25,886                                       |
| WYOMING                                   |              |          |                             |                                |  |                               |                             |                                    |  |
| All industrial divisions.....             | 2,483        | 6,255    | 163,713                     | 160,365                        | 99,986   | 16,045                        | 3,769                       | 6,018                              | 15,502                                       |
| Agriculture, forestry, and fisheries..... | 257          | 648      | 15,497                      | 14,821                         | 8,481  | 2,351                         | 697                         | 1,164                              | 1,477  |
| Contract construction.....                | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Manufacturing.....                        | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Wholesale and retail trade.....           | 806          | 1,706    | 87,440                      | 80,891                         | 64,940   | 5,849                         | 1,302                       | 1,252                              | 4,819  |
| Wholesale trade.....                      | (*)          | (*)      | (*)                         | (*)                            | (*)  | (*)                           | (*)                         | (*)                                | (*)  |
| Retail trade.....                         | 734          | 1,558    | 62,539                      | 62,151                         | 45,143   | 4,368                         | 1,128                       | 917                                | 3,373  |
| Finance, insurance, and real estate.....  | 908          | 2,751    | 8,077                       | 6,327                          | 49   | 731                           | 450                         | 1,163                              | 2,427  |
| Services.....                             | 234          | 555      | 11,279                      | 11,206                         | 1,112  | 1,855                         | 236                         | 479                                | 4,481  |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Net loss exceeds net profit.

NOTE: Estimates for "Mining," "Transportation, communication, electric, gas, and sanitary services," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.6—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

| Selected industry  | Number of partnerships | Size of depreciation   |   |  |                              |                                  |                        |   |  |                              |                                  |
|--|------------------------|------------------------|---|--|------------------------------|----------------------------------|------------------------|---|--|------------------------------|----------------------------------|
|  |                        | All size classes       |   |  |                              |                                  | Under \$2,000          |   |  |                              |                                  |
|  |                        | Number of partnerships | Business receipts<br>(Thousand dollars) | Total deductions<br>(Thousand dollars) | Depreciation                 |                                  | Number of partnerships | Business receipts<br>(Thousand dollars) | Total deductions<br>(Thousand dollars) | Depreciation                 |                                  |
|  |                        |                        |   |  | Amount<br>(Thousand dollars) | As a percent of total deductions |                        |   |  | Amount<br>(Thousand dollars) | As a percent of total deductions |
|  | (1)                    | (2)                    | (3)                                     | (4)                                    | (5)                          | (6)                              | (7)                    | (8)                                     | (9)                                    | (10)                         | (11)                             |
| All industries.....  | 917,500                | 709,163                | 73,047,213                              | 64,913,220                             | 3,326,710                    | 5.1                              | 439,728                | 23,555,246                              | 19,535,756                             | 327,967                      | 1.7                              |
| Agriculture, forestry, and fisheries.....                                | 120,759                | 100,843                | 4,953,701                               | 4,524,255                              | 420,308                      | 9.3                              | 49,355                 | 892,215                                 | 738,940                                | 40,756                       | 5.5                              |
| Farms.....   | 109,849                | 91,542                 | 4,188,268                               | 3,842,620                              | 386,204                      | 10.1                             | 43,337                 | 692,838                                 | 584,774                                | 35,660                       | 6.1                              |
| Field crop farms.....  | 40,773                 | 33,518                 | 1,481,775                               | 1,313,675                              | 158,552                      | 12.1                             | 15,609                 | 182,685                                 | 143,183                                | 11,804                       | 8.2                              |
| Fruit, tree nut, and vegetable farms.....                                | 9,320                  | 8,137                  | 435,581                                 | 407,596                                | 39,042                       | 9.6                              | 3,533                  | 54,307                                  | 50,267                                 | 3,142                        | 6.3                              |
| Livestock farms.....   | 53,252                 | 45,327                 | 2,074,319                               | 1,940,741                              | 175,125                      | 9.0                              | 21,395                 | 407,929                                 | 350,249                                | 18,630                       | 5.3                              |
| Other farms.....   | 6,504                  | 4,560                  | 196,593                                 | 180,608                                | 13,485                       | 7.5                              | 2,800                  | 47,917                                  | 41,075                                 | 2,084                        | 5.1                              |
| Other agriculture, forestry, and fisheries.....                          | 10,910                 | 9,301                  | 765,433                                 | 681,635                                | 34,104                       | 5.0                              | 6,018                  | 199,377                                 | 154,166                                | 5,096                        | 3.3                              |
| Mining.....  | 13,227                 | 10,172                 | 913,217                                 | 891,807                                | 80,589                       | 9.0                              | 6,451                  | 75,921                                  | 104,370                                | 3,938                        | 3.8                              |
| Crude petroleum and natural gas.....                                     | 10,795                 | 8,352                  | 609,132                                 | 606,810                                | 56,251                       | 9.3                              | 5,654                  | 51,900                                  | 81,083                                 | 3,328                        | 4.1                              |
| Contract construction.....   | 49,688                 | 38,386                 | 5,661,737                               | 5,081,045                              | 189,063                      | 3.7                              | 26,772                 | 1,670,242                               | 1,394,683                              | 19,406                       | 1.4                              |
| General contractors.....   | 17,326                 | 12,498                 | 3,353,837                               | 3,110,991                              | 123,035                      | 4.0                              | 8,103                  | 784,802                                 | 704,798                                | 5,905                        | 0.8                              |
| Special trade contractors.....   | 32,304                 | 25,856                 | 2,306,168                               | 1,968,862                              | 65,837                       | 3.3                              | 18,643                 | 885,001                                 | 689,549                                | 13,481                       | 2.0                              |
| Manufacturing.....   | 32,665                 | 26,888                 | 5,236,899                               | 4,776,387                              | 168,801                      | 3.5                              | 15,041                 | 917,322                                 | 803,176                                | 11,315                       | 1.4                              |
| Lumber and wood products, except furniture.....                          | 5,513                  | 4,992                  | 736,935                                 | 671,931                                | 36,128                       | 5.4                              | 2,029                  | 83,092                                  | 72,549                                 | 1,737                        | 2.4                              |
| Printing, publishing, and allied industries.....                         | 5,493                  | 4,354                  | 413,470                                 | 354,620                                | 12,182                       | 3.4                              | 2,797                  | 107,916                                 | 88,490                                 | 2,303                        | 2.6                              |
| Machinery, except electric.....  | 3,929                  | 3,593                  | 450,436                                 | 382,558                                | 13,936                       | 3.6                              | 1,830                  | 70,378                                  | 62,031                                 | 1,480                        | 2.4                              |
| Other manufacturing.....   | 17,730                 | 13,949                 | 3,636,058                               | 3,367,278                              | 106,555                      | 3.2                              | 8,385                  | 655,936                                 | 580,106                                | 5,795                        | 1.0                              |
| Transportation, communication, electric, gas, and sanitary services..... | 15,206                 | 13,363                 | 1,134,354                               | 1,017,358                              | 78,083                       | 7.7                              | 6,023                  | 192,493                                 | 159,853                                | 5,367                        | 3.4                              |
| Transportation.....  | 12,646                 | 11,205                 | 998,238                                 | 900,102                                | 66,862                       | 7.4                              | 4,889                  | 169,271                                 | 143,017                                | 4,363                        | 3.1                              |
| Trucking and warehousing.....  | 9,546                  | 8,814                  | 757,646                                 | 685,202                                | 52,691                       | 7.7                              | 3,397                  | 88,624                                  | 69,800                                 | 3,126                        | 4.5                              |
| Other transportation.....  | 3,100                  | 2,391                  | 240,592                                 | 214,900                                | 14,171                       | 6.6                              | 1,492                  | 80,647                                  | 73,217                                 | 1,237                        | 1.7                              |
| Communication, electric, gas, and sanitary services.....                 | 2,560                  | 2,158                  | 136,116                                 | 117,256                                | 11,221                       | 9.6                              | 1,134                  | 23,222                                  | 16,836                                 | 1,004                        | 6.0                              |
| Wholesale and retail trade.....  | 209,324                | 171,326                | 32,214,251                              | 30,434,719                             | 350,985                      | 1.2                              | 126,139                | 13,204,757                              | 12,213,064                             | 87,587                       | 0.7                              |
| Wholesale trade.....   | 32,162                 | 24,229                 | 10,098,836                              | 9,683,944                              | 82,410                       | 0.9                              | 15,291                 | 2,806,246                               | 2,628,779                              | 11,571                       | 0.4                              |
| Retail trade.....  | 174,763                | 145,067                | 21,625,570                              | 20,291,424                             | 262,773                      | 1.3                              | 109,587                | 10,251,012                              | 9,449,552                              | 75,070                       | 0.8                              |
| Building materials, hardware, and farm equipment                         | 11,237                 | 9,960                  | 1,899,128                               | 1,795,899                              | 22,527                       | 1.3                              | 6,919                  | 784,146                                 | 729,660                                | 5,199                        | 0.7                              |
| General merchandise stores.....  | 9,923                  | 7,991                  | 1,192,132                               | 1,120,516                              | 21,659                       | 1.9                              | 5,990                  | 480,255                                 | 444,299                                | 3,836                        | 0.9                              |
| Food stores.....   | 26,726                 | 23,207                 | 4,682,698                               | 4,471,736                              | 43,617                       | 1.0                              | 16,985                 | 1,920,246                               | 1,795,002                              | 12,358                       | 0.7                              |
| Grocery stores.....  | 20,568                 | 18,107                 | 4,081,843                               | 3,920,070                              | 35,053                       | 0.9                              | 13,078                 | 1,586,037                               | 1,495,433                              | 9,519                        | 0.6                              |
| Other food stores.....   | 6,158                  | 5,100                  | 600,855                                 | 551,666                                | 8,564                        | 1.6                              | 3,907                  | 334,209                                 | 299,569                                | 2,839                        | 0.9                              |
| Automotive dealers.....  | 34,880                 | 27,854                 | 5,447,769                               | 5,227,549                              | 39,948                       | 0.8                              | 23,159                 | 2,993,814                               | 2,832,186                              | 14,271                       | 0.5                              |
| Motor vehicle dealers.....   | 7,348                  | 5,144                  | 2,571,996                               | 2,528,519                              | 13,248                       | 0.5                              | 3,684                  | 999,176                                 | 969,516                                | 2,432                        | 0.2                              |
| Gasoline service stations.....   | 21,762                 | 17,803                 | 2,839,133                               | 2,699,849                              | 18,372                       | 0.9                              | 15,606                 | 1,658,245                               | 1,545,993                              | 9,055                        | 0.6                              |
| Other automotive dealers.....  | 5,770                  | 4,907                  | 636,640                                 | 599,181                                | 8,328                        | 1.4                              | 3,869                  | 336,393                                 | 316,677                                | 2,804                        | 0.9                              |
| Apparel and accessory stores.....  | 11,166                 | 9,149                  | 1,175,902                               | 1,065,965                              | 11,330                       | 1.1                              | 7,765                  | 699,012                                 | 624,098                                | 4,450                        | 0.7                              |
| Furniture, home furnishings, and equipment stores                        | 11,315                 | 9,228                  | 1,382,267                               | 1,278,659                              | 16,911                       | 1.3                              | 6,723                  | 640,918                                 | 586,990                                | 5,090                        | 0.9                              |
| Eating places.....   | 23,233                 | 19,708                 | 1,700,527                               | 1,546,685                              | 44,377                       | 2.9                              | 13,391                 | 668,322                                 | 588,551                                | 10,313                       | 1.8                              |
| Drinking places.....   | 11,899                 | 10,339                 | 602,611                                 | 529,109                                | 14,523                       | 2.7                              | 8,098                  | 378,992                                 | 326,747                                | 5,659                        | 1.7                              |
| Liquor stores.....   | 5,237                  | 4,709                  | 742,602                                 | 690,789                                | 7,616                        | 1.1                              | 3,540                  | 445,448                                 | 413,483                                | 2,862                        | 0.7                              |
| Other retail trade.....  | 29,147                 | 22,922                 | 2,799,934                               | 2,564,517                              | 40,265                       | 1.6                              | 17,017                 | 1,239,859                               | 1,108,536                              | 11,032                       | 1.0                              |
| Wholesale and retail trade not allocable.....                            | 2,399                  | 2,030                  | 489,845                                 | 459,351                                | 5,802                        | 1.3                              | 1,261                  | 147,499                                 | 134,733                                | 946                          | 0.7                              |
| Finance, insurance, and real estate.....                                 | 298,531                | 204,982                | 8,477,073                               | 8,637,252                              | 1,488,744                    | 17.2                             | 113,525                | 1,165,060                               | 992,075                                | 92,737                       | 9.3                              |
| Finance.....   | 65,765                 | 8,522                  | 2,269,750                               | 2,358,871                              | 33,896                       | 1.4                              | 6,698                  | 135,248                                 | 148,783                                | 3,798                        | 2.6                              |
| Insurance agents, brokers, and service.....                              | 11,301                 | 7,051                  | 553,341                                 | 394,548                                | 9,027                        | 2.3                              | 5,705                  | 326,299                                 | 228,475                                | 3,463                        | 1.5                              |
| Real estate.....   | 221,465                | 169,409                | 5,653,982                               | 5,883,833                              | 1,445,821                    | 24.6                             | 101,122                | 703,513                                 | 614,817                                | 85,476                       | 13.9                             |
| Operators, except developers, and lessors of buildings.....              | 182,471                | 168,585                | 5,022,053                               | 5,213,147                              | 1,389,133                    | 26.6                             | 85,134                 | 432,988                                 | 373,705                                | 75,576                       | 20.2                             |
| Lessors of real property other than buildings.....                       | 17,402                 | 11,427                 | 32,657                                  | 108,744                                | 21,777                       | 20.0                             | 9,320                  | 12,793                                  | 35,679                                 | 5,610                        | 15.7                             |
| Agents, brokers, and managers.....                                       | 10,402                 | 5,260                  | 315,776                                 | 286,222                                | 20,358                       | 7.1                              | 3,670                  | 143,525                                 | 113,388                                | 2,574                        | 2.3                              |
| Services.....  | 176,276                | 142,528                | 14,426,045                              | 9,528,447                              | 549,349                      | 5.8                              | 95,863                 | 5,424,376                               | 3,119,324                              | 66,539                       | 2.1                              |
| Hotels, rooming houses, camps, and other lodging places.....             | 12,006                 | 10,958                 | 820,935                                 | 788,437                                | 102,677                      | 13.0                             | 3,982                  | 57,885                                  | 55,707                                 | 3,691                        | 6.6                              |
| Tourist courts and motels.....   | 6,154                  | 5,647                  | 443,792                                 | 421,199                                | 64,649                       | 15.3                             | 1,098                  | 11,796                                  | 11,681                                 | 1,120                        | 9.6                              |
| Other lodging places.....  | 5,852                  | 5,311                  | 377,143                                 | 367,238                                | 38,028                       | 10.4                             | 2,884                  | 46,089                                  | 44,026                                 | 2,571                        | 5.8                              |
| Personal services.....   | 30,522                 | 26,753                 | 1,157,632                               | 951,085                                | 62,433                       | 6.6                              | 18,340                 | 427,282                                 | 323,841                                | 12,248                       | 3.8                              |
| Laundries and dry cleaning plants.....                                   | 11,693                 | 10,398                 | 532,269                                 | 467,040                                | 36,632                       | 7.8                              | 5,237                  | 118,295                                 | 95,132                                 | 4,871                        | 5.1                              |
| Other personal services.....   | 18,829                 | 16,355                 | 625,363                                 | 484,045                                | 25,801                       | 5.3                              | 13,103                 | 308,987                                 | 228,709                                | 7,377                        | 3.2                              |
| Business services.....   | 25,928                 | 17,984                 | 1,026,314                               | 885,202                                | 126,692                      | 14.3                             | 12,406                 | 430,249                                 | 347,923                                | 7,215                        | 2.1                              |
| Automobile parking, repair, and services.....                            | 17,652                 | 15,004                 | 758,250                                 | 648,720                                | 41,286                       | 6.4                              | 11,458                 | 425,353                                 | 348,217                                | 7,625                        | 2.2                              |
| Automobile repair shops.....   | 13,006                 | 11,023                 | 605,890                                 | 503,711                                | 13,531                       | 2.7                              | 9,319                  | 399,052                                 | 324,460                                | 5,959                        | 1.8                              |
| Automobile parking and other services.....                               | 4,646                  | 3,981                  | 152,360                                 | 145,009                                | 27,755                       | 19.1                             | 2,139                  | 26,301                                  | 23,757                                 | 1,666                        | 7.0                              |
| Amusement and recreation services, including motion pictures.....        | 13,474                 | 10,133                 | 551,775                                 | 538,314                                | 81,184                       | 15.1                             | 6,138                  | 117,620                                 | 110,239                                | 4,381                        | 4.0                              |
| Medical and health services.....   | 23,715                 | 19,752                 | 3,390,284                               | 1,671,102                              | 51,267                       | 3.1                              | 12,648                 | 1,620,985                               | 656,107                                | 9,633                        | 1.5                              |
| Offices of physicians and surgeons.....                                  | 15,780                 | 12,934                 | 2,449,197                               | 990,773                                | 27,873                       | 2.8                              | 8,868                  | 1,332,291                               | 478,385                                | 6,886                        | 1.4                              |
| Other medical and health services.....                                   | 7,935                  | 6,818                  | 941,087                                 | 680,329                                | 23,394                       | 3.4                              | 3,780                  | 288,694                                 | 177,722                                | 2,747                        | 1.5                              |
| Legal services.....  | 24,728                 | 19,947                 | 3,529,749                               | 1,657,714                              | 42,685                       | 2.6                              | 14,240                 | 1,316,995                               | 590,595                                | 10,949                       | 1.9                              |
| Engineering and architectural services.....                              | 6,828                  | 4,815                  | 1,116,701                               | 905,994                                | 11,394                       | 1.3                              | 3,194                  | 315,735                                 | 232,147                                | 2,172                        | 0.9                              |
| Accounting, auditing, and bookkeeping services.....                      | 10,012                 | 8,538                  | 1,714,574                               | 1,184,929                              | 19,251                       | 1.6                              | 6,178                  | 495,609                                 | 293,420                                | 4,411                        | 1.5                              |
| Certified public accountants.....  | 6,146                  | 5,543                  | 1,309,684                               | 901,888                                | 14,482                       | 1.6                              | 3,697                  | 394,770                                 | 235,075                                | 3,032                        | 1.3                              |

Footnotes at end of table.



## Business Returns/1968 • Partnerships

Table 3.6—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

| Selected industry  | Size of depreciation—Continued |   |  |                              |                                  |                        |   |  |                              |                                  |
|--|--------------------------------|---|--|------------------------------|----------------------------------|------------------------|---|--|------------------------------|----------------------------------|
|  | \$0,000 under \$4,000          |   |  |                              |                                  | \$4,000 under \$6,000  |   |  |                              |                                  |
|  | Number of partnerships         | Business receipts<br>(Thousand dollars) | Total deductions<br>(Thousand dollars) | Depreciation                 |                                  | Number of partnerships | Business receipts<br>(Thousand dollars) | Total deductions<br>(Thousand dollars) | Depreciation                 |                                  |
|  |                                |   |  | Amount<br>(Thousand dollars) | As a percent of total deductions |                        |   |  | Amount<br>(Thousand dollars) | As a percent of total deductions |
|  | (12)                           | (13)                                    | (14)                                   | (15)                         | (16)                             | (17)                   | (18)                                    | (19)                                   | (20)                         | (21)                             |
| All industries.....  | 117,554                        | 1,145,463                               | 10,438,357                             | 33,414                       | 3.2                              | 49,913                 | 6,548,383                               | 5,783,033                              | 244,147                      | 4.2                              |
| Agriculture, forestry, and fisheries.....                                | 10,684                         | 779,715                                 | 665,128                                | 59,367                       | 8.9                              | 11,123                 | 619,696                                 | 560,137                                | 54,849                       | 9.8                              |
| Farms.....   | 19,116                         | 674,624                                 | 580,418                                | 55,008                       | 9.5                              | 10,517                 | 519,036                                 | 471,086                                | 51,787                       | 11.0                             |
| Field crop farms.....  | 5,964                          | 184,460                                 | 147,791                                | 16,982                       | 11.5                             | 3,685                  | 160,178                                 | 134,299                                | 18,319                       | 13.6                             |
| Fruit, tree nut, and vegetable farms.....                                | 17,744                         | 61,666                                  | 54,690                                 | 4,958                        | 9.1                              | 929                    | 43,361                                  | 41,993                                 | 4,543                        | 10.8                             |
| Livestock farms.....   | 10,635                         | 394,768                                 | 348,336                                | 30,692                       | 8.8                              | 5,543                  | 293,361                                 | 275,001                                | 27,124                       | 9.9                              |
| Other farms.....   | 793                            | 31,770                                  | 29,601                                 | 2,376                        | 8.0                              | 360                    | 21,966                                  | 19,793                                 | 1,801                        | 9.1                              |
| Other agriculture, forestry, and fisheries.....                          | 1,568                          | 107,091                                 | 84,710                                 | 4,359                        | 5.1                              | 606                    | 100,660                                 | 89,051                                 | 3,062                        | 3.4                              |
| Mining.....  | 1,329                          | 4,470                                   | 48,489                                 | 3,700                        | 7.6                              | 523                    | 26,656                                  | 26,313                                 | 2,473                        | 9.4                              |
| Crude petroleum and natural gas.....                                     | 979                            | 28,974                                  | 35,775                                 | 2,764                        | 7.7                              | 416                    | 22,592                                  | 22,324                                 | 1,971                        | 8.8                              |
| Contract construction.....   | 5,519                          | 899,318                                 | 818,217                                | 15,485                       | 1.9                              | 2,115                  | 439,309                                 | 396,688                                | 10,328                       | 2.6                              |
| General contractors.....   | 1,943                          | 410,856                                 | 387,968                                | 5,423                        | 1.4                              | 681                    | 110,524                                 | 197,740                                | 3,365                        | 1.7                              |
| Special trade contractors.....   | 3,576                          | 488,462                                 | 430,249                                | 10,062                       | 2.3                              | 1,434                  | 228,785                                 | 198,948                                | 6,363                        | 3.5                              |
| Manufacturing.....   | 4,950                          | 683,611                                 | 596,952                                | 14,494                       | 2.4                              | 1,144                  | 427,578                                 | 380,774                                | 10,379                       | 2.7                              |
| Lumber and wood products, except furniture.....                          | 857                            | 58,710                                  | 47,168                                 | 2,497                        | 5.3                              | 663                    | 45,512                                  | 38,781                                 | 3,237                        | 8.3                              |
| Printing, publishing, and allied industries.....                         | 814                            | 74,292                                  | 61,498                                 | 2,316                        | 3.8                              | 265                    | 45,036                                  | 37,665                                 | 1,327                        | 3.5                              |
| Machinery, except electric.....  | 905                            | 88,356                                  | 71,375                                 | 2,721                        | 3.8                              | 554                    | 34,925                                  | 27,941                                 | 1,218                        | 4.4                              |
| Other manufacturing.....   | 2,379                          | 461,653                                 | 416,911                                | 6,960                        | 1.6                              | 962                    | 302,105                                 | 276,437                                | 4,597                        | 1.7                              |
| Transportation, communication, electric, gas, and sanitary services..... | 1,976                          | 160,434                                 | 135,684                                | 2,483                        | 6.2                              | 1,373                  | 107,166                                 | 92,541                                 | 6,646                        | 7.2                              |
| Transportation.....  | 1,814                          | 140,381                                 | 119,780                                | 7,368                        | 6.2                              | 1,241                  | 91,616                                  | 79,021                                 | 5,479                        | 6.9                              |
| Trucking and warehousing.....  | 1,117                          | 109,719                                 | 89,872                                 | 6,325                        | 7.0                              | 1,062                  | 86,076                                  | 73,752                                 | 5,189                        | 7.0                              |
| Other transportation.....  | 355                            | 30,862                                  | 29,908                                 | 1,043                        | 3.5                              | (*)                    | (*)                                     | (*)                                    | (*)                          | (*)                              |
| Communication, electric, gas, and sanitary services.....                 | 162                            | 19,853                                  | 15,904                                 | 1,115                        | 7.0                              | 252                    | 15,550                                  | 13,520                                 | 1,167                        | 8.6                              |
| Wholesale and retail trade.....  | 6,558                          | 6,335,527                               | 5,966,938                              | 12,429                       | 1.2                              | 3,760                  | 3,523,366                               | 3,102,087                              | 43,448                       | 1.4                              |
| Wholesale trade.....   | 4,037                          | 1,757,508                               | 1,675,465                              | 11,400                       | 0.7                              | 1,103                  | 1,081,110                               | 1,032,356                              | 10,313                       | 1.0                              |
| Retail trade.....  | 2,521                          | 4,578,019                               | 4,291,473                              | 9,029                        | 1.4                              | 2,657                  | 2,442,256                               | 2,069,731                              | 33,135                       | 1.6                              |
| Building materials, hardware, and farm equipment.....                    | 1,637                          | 450,448                                 | 425,040                                | 4,778                        | 1.1                              | 637                    | 229,991                                 | 219,185                                | 3,579                        | 1.4                              |
| General merchandise stores.....  | 908                            | 19,413                                  | 180,318                                | 2,617                        | 1.5                              | 428                    | 116,604                                 | 111,415                                | 2,084                        | 1.9                              |
| Food stores.....   | 3,649                          | 947,194                                 | 909,531                                | 10,144                       | 1.1                              | 1,297                  | 507,322                                 | 488,656                                | 6,327                        | 1.3                              |
| Grocery stores.....  | 1,960                          | 841,244                                 | 810,505                                | 8,221                        | 1.0                              | 1,008                  | 44,436                                  | 427,627                                | 4,900                        | 1.1                              |
| Other food stores.....   | 689                            | 105,950                                 | 99,026                                 | 1,923                        | 1.9                              | 289                    | 62,886                                  | 61,029                                 | 1,427                        | 2.3                              |
| Automotive dealers.....  | 1,830                          | 94,799                                  | 908,211                                | 7,671                        | 0.8                              | 933                    | 472,666                                 | 461,206                                | 4,512                        | 1.0                              |
| Motor vehicle dealers.....   | 829                            | 51,485                                  | 50,814                                 | 2,60                         | 0.4                              | 55                     | 289,915                                 | 287,536                                | 1,225                        | 0.4                              |
| Gasoline service stations.....   | 1,479                          | 316,107                                 | 298,397                                | 5,972                        | 1.3                              | 417                    | 110,472                                 | 105,963                                | 1,993                        | 1.9                              |
| Other automotive dealers.....  | 522                            | 114,407                                 | 106,500                                | 1,439                        | 1.4                              | 61                     | 2,799                                   | 67,707                                 | 1,294                        | 1.9                              |
| Apparel and accessory stores.....  | 844                            | 211,335                                 | 200,966                                | 2,400                        | 1.2                              | 239                    | 79,604                                  | 79,607                                 | 1,126                        | 1.4                              |
| Furniture, home furnishings, and equipment stores.....                   | 1,678                          | 360,106                                 | 329,250                                | 4,774                        | 1.4                              | 450                    | 140,345                                 | 131,349                                | 2,185                        | 1.7                              |
| Eating places.....   | 4,495                          | 349,331                                 | 317,516                                | 9,967                        | 3.1                              | 1,185                  | 289,991                                 | 268,178                                | 5,734                        | 3.4                              |
| Drinking places.....   | 1,515                          | 115,468                                 | 102,835                                | 4,099                        | 4.0                              | 409                    | 49,702                                  | 44,937                                 | 1,906                        | 4.2                              |
| Liquor stores.....   | 764                            | 164,368                                 | 150,663                                | 2,118                        | 1.4                              | 222                    | 74,006                                  | 70,220                                 | 1,074                        | 1.5                              |
| Other retail trade.....  | 1,733                          | 723,707                                 | 674,191                                | 10,484                       | 1.6                              | 937                    | 265,555                                 | 248,243                                | 4,551                        | 1.8                              |
| Wholesale and retail trade not allocable.....                            | 168                            | 98,149                                  | 92,932                                 | 997                          | 1.1                              | (*)                    | (*)                                     | (*)                                    | (*)                          | (*)                              |
| Finance, insurance, and real estate.....                                 | 1,911                          | 688,558                                 | 611,450                                | 9,956                        | 15.2                             | 15,148                 | 441,557                                 | 407,556                                | 74,549                       | 18.3                             |
| Finance.....   | 1,771                          | 104,518                                 | 103,074                                | 2,180                        | 2.1                              | 266                    | 61,492                                  | 64,553                                 | 1,349                        | 2.1                              |
| Insurance agents, brokers, and service.....                              | 886                            | 106,774                                 | 78,199                                 | 4,39                         | 3.1                              | 275                    | 53,068                                  | 36,588                                 | 1,308                        | 3.6                              |
| Real estate.....   | 1,254                          | 477,268                                 | 430,177                                | 88,337                       | 20.5                             | 14,607                 | 326,997                                 | 306,415                                | 71,912                       | 23.5                             |
| Operators, except developers, and lessors of buildings.....              | 1,093                          | 382,791                                 | 335,766                                | 82,270                       | 24.5                             | 13,861                 | 288,595                                 | 261,080                                | 68,448                       | 26.1                             |
| Lessors of real property other than buildings.....                       | 942                            | 5,334                                   | 14,753                                 | 2,542                        | 17.4                             | 380                    | 3,555                                   | 11,429                                 | 1,865                        | 16.3                             |
| Agents, brokers, and managers.....                                       | 780                            | 57,966                                  | 50,757                                 | 2,276                        | 4.5                              | (*)                    | (*)                                     | (*)                                    | (*)                          | (*)                              |
| Services.....  | 1,548                          | 2,535,844                               | 1,593,792                              | 66,356                       | 4.2                              | 8,501                  | 1,232,045                               | 816,361                                | 41,354                       | 5.1                              |
| Hotels, rooming houses, camps, and other lodging places.....             | 1,991                          | 53,876                                  | 50,129                                 | 5,725                        | 11.4                             | 1,320                  | 59,387                                  | 50,083                                 | 6,520                        | 13.0                             |
| Tourist courts and motels.....   | 1,094                          | 31,794                                  | 28,561                                 | 3,201                        | 11.2                             | 704                    | 28,294                                  | 23,348                                 | 3,428                        | 14.7                             |
| Other lodging places.....  | 898                            | 30,122                                  | 21,568                                 | 2,524                        | 11.8                             | 616                    | 31,093                                  | 26,735                                 | 3,092                        | 11.6                             |
| Personal services.....   | 4,305                          | 197,131                                 | 167,110                                | 1,393                        | 7.4                              | 1,326                  | 126,677                                 | 103,793                                | 8,848                        | 8.5                              |
| Laundries and dry cleaning plants.....                                   | 1,370                          | 116,441                                 | 100,958                                | 8,925                        | 8.2                              | 1,006                  | 60,931                                  | 53,005                                 | 4,952                        | 9.3                              |
| Other personal services.....   | 1,435                          | 80,690                                  | 66,152                                 | 4,101                        | 6.2                              | 820                    | 65,746                                  | 50,788                                 | 3,896                        | 7.7                              |
| Business services.....   | 1,309                          | 135,161                                 | 111,083                                | 6,622                        | 6.0                              | 836                    | 91,408                                  | 76,997                                 | 4,120                        | 5.4                              |
| Automobile parking, repair, and services.....                            | 1,471                          | 140,859                                 | 123,248                                | 2,310                        | 4.5                              | 702                    | 57,54                                   | 52,205                                 | 3,390                        | 6.5                              |
| Automobile repair shops.....   | 1,476                          | 123,895                                 | 106,076                                | 2,501                        | 3.3                              | 255                    | 37,079                                  | 32,419                                 | 1,259                        | 3.9                              |
| Automobile parking and other services.....                               | 695                            | 17,564                                  | 17,472                                 | 2,003                        | 11.5                             | 447                    | 20,468                                  | 19,786                                 | 2,131                        | 10.8                             |
| Amusement and recreation services, including motion pictures.....        | 1,831                          | 78,392                                  | 66,810                                 | 5,079                        | 7.6                              | 486                    | 30,706                                  | 26,713                                 | 2,403                        | 9.0                              |
| Medical and health services.....   | 3,985                          | 664,704                                 | 319,970                                | 11,037                       | 3.4                              | 1,375                  | 310,779                                 | 158,718                                | 6,781                        | 4.3                              |
| Offices of physicians and surgeons.....                                  | 1,278                          | 476,204                                 | 188,132                                | 6,273                        | 3.3                              | 852                    | 226,788                                 | 101,971                                | 4,195                        | 4.1                              |
| Other medical and health services.....                                   | 1,707                          | 188,500                                 | 131,838                                | 4,764                        | 3.6                              | 523                    | 83,991                                  | 56,747                                 | 2,586                        | 4.6                              |
| Legal services.....  | 1,539                          | 608,258                                 | 318,136                                | 9,848                        | 3.1                              | 972                    | 311,037                                 | 149,897                                | 4,665                        | 3.1                              |
| Engineering and architectural services.....                              | 1,077                          | 250,401                                 | 194,778                                | 3,053                        | 1.6                              | 262                    | 119,448                                 | 102,845                                | 1,297                        | 1.3                              |
| Accounting, auditing, and bookkeeping services.....                      | 1,646                          | 272,500                                 | 177,579                                | 4,625                        | 2.6                              | 405                    | 86,291                                  | 61,550                                 | 1,872                        | 3.0                              |
| Certified public accountants.....  | 1,209                          | 230,336                                 | 145,866                                | 2,445                        | 2.4                              | 367                    | 80,403                                  | 58,344                                 | 1,706                        | 2.9                              |

Footnotes at end of table.

Table 3.6—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

| Selected industry  | Size of depreciation—Continued |   |  |                              |                                  |                        |   |  |                              |                                  |
|--|--------------------------------|---|--|------------------------------|----------------------------------|------------------------|---|--|------------------------------|----------------------------------|
|  | \$6,000 under \$10,000         |   |  |                              |                                  | \$10,000 or more       |   |  |                              |                                  |
|  | Number of partnerships         | Business receipts<br>(Thousand dollars) | Total deductions<br>(Thousand dollars) | Depreciation                 |                                  | Number of partnerships | Business receipts<br>(Thousand dollars) | Total deductions<br>(Thousand dollars) | Depreciation                 |                                  |
|  |                                |   |  | Amount<br>(Thousand dollars) | As a percent of total deductions |                        |   |  | Amount<br>(Thousand dollars) | As a percent of total deductions |
|  | (22)                           | (23)                                    | (24)                                   | (25)                         | (26)                             | (27)                   | (28)                                    | (29)                                   | (30)                         | (31)                             |
| All industries.....  | 41,530                         | 7,296,799                               | 6,530,765                              | 318,819                      | 4.9                              | 60,438                 | 23,523,522                              | 22,624,809                             | 2,103,663                    | 9.3                              |
| Agriculture, forestry, and fisheries.....                                | 9,449                          | 803,520                                 | 720,770                                | 72,925                       | 10.1                             | 10,232                 | 1,858,555                               | 1,839,280                              | 192,411                      | 10.5                             |
| Farms.....   | 9,105                          | 720,880                                 | 644,353                                | 70,300                       | 10.9                             | 9,467                  | 1,582,890                               | 1,561,989                              | 173,449                      | 11.1                             |
| Field crop farms.....  | 3,766                          | 269,573                                 | 235,375                                | 29,485                       | 12.5                             | 4,494                  | 684,879                                 | 653,027                                | 81,962                       | 12.6                             |
| Fruit, tree nut, and vegetable farms.....                                | 725                            | 66,518                                  | 58,906                                 | 5,574                        | 9.5                              | 1,226                  | 209,599                                 | 201,740                                | 20,825                       | 10.3                             |
| Livestock farms.....   | 4,270                          | 357,249                                 | 321,499                                | 32,499                       | 10.1                             | 3,484                  | 621,012                                 | 645,656                                | 66,180                       | 10.3                             |
| Other farms.....   | 344                            | 27,540                                  | 28,573                                 | 2,742                        | 9.6                              | 263                    | 67,400                                  | 61,566                                 | 4,482                        | 7.3                              |
| Other agriculture, forestry, and fisheries.....                          | 344                            | 82,640                                  | 76,417                                 | 2,625                        | 3.4                              | 765                    | 275,665                                 | 277,291                                | 18,962                       | 6.8                              |
| Mining.....  | 434                            | 42,835                                  | 37,762                                 | 3,351                        | 8.9                              | 1,435                  | 725,335                                 | 674,873                                | 67,127                       | 9.9                              |
| Crude petroleum and natural gas.....                                     | 368                            | 33,247                                  | 29,552                                 | 2,855                        | 9.7                              | 935                    | 472,421                                 | 438,076                                | 45,333                       | 10.3                             |
| Contract construction.....   | 1,515                          | 487,031                                 | 449,124                                | 11,989                       | 2.7                              | 2,465                  | 2,165,837                               | 2,022,333                              | 131,855                      | 6.5                              |
| General contractors.....   | 597                            | 281,393                                 | 264,735                                | 4,576                        | 1.7                              | 1,174                  | 1,666,266                               | 1,555,750                              | 103,766                      | 6.7                              |
| Special trade contractors.....   | 918                            | 205,638                                 | 184,389                                | 7,413                        | 4.0                              | 1,285                  | 498,278                                 | 465,727                                | 27,918                       | 6.0                              |
| Manufacturing.....   | 2,014                          | 648,578                                 | 585,671                                | 15,910                       | 2.7                              | 2,739                  | 2,559,810                               | 2,409,814                              | 116,903                      | 4.9                              |
| Lumber and wood products, except furniture.....                          | 474                            | 85,697                                  | 78,394                                 | 3,784                        | 4.8                              | 969                    | 463,924                                 | 435,039                                | 24,873                       | 5.7                              |
| Printing, publishing, and allied industries.....                         | 280                            | 63,124                                  | 57,274                                 | 2,162                        | 3.8                              | 200                    | 123,102                                 | 109,693                                | 4,074                        | 3.7                              |
| Machinery, except electric.....  | 308                            | 73,831                                  | 61,706                                 | 2,505                        | 4.1                              | 296                    | 182,346                                 | 159,605                                | 6,012                        | 3.8                              |
| Other manufacturing.....   | 952                            | 425,926                                 | 388,297                                | 7,459                        | 1.9                              | 1,274                  | 1,790,438                               | 1,705,477                              | 81,944                       | 4.8                              |
| Transportation, communication, electric, gas, and sanitary services..... | 1,212                          | 131,809                                 | 119,160                                | 9,265                        | 7.8                              | 1,779                  | 542,452                                 | 510,120                                | 48,322                       | 9.5                              |
| Transportation.....  | 1,078                          | 119,374                                 | 108,669                                | 8,232                        | 7.6                              | 1,545                  | 477,396                                 | 449,615                                | 41,420                       | 9.2                              |
| Trucking and warehousing.....  | 873                            | 93,629                                  | 85,012                                 | 6,684                        | 7.9                              | 1,265                  | 379,598                                 | 366,766                                | 31,367                       | 8.6                              |
| Other transportation.....  | 205                            | 25,745                                  | 23,657                                 | 1,548                        | 6.5                              | 280                    | 97,798                                  | 82,849                                 | 10,053                       | 12.1                             |
| Communication, electric, gas, and sanitary services.....                 | (*)                            | (*)                                     | (*)                                    | (*)                          | (*)                              | 234                    | 65,056                                  | 60,505                                 | 6,902                        | 11.4                             |
| Wholesale and retail trade.....  | 5,995                          | 3,329,835                               | 3,200,118                              | 44,850                       | 1.4                              | 4,674                  | 6,093,266                               | 5,952,512                              | 103,851                      | 1.7                              |
| Wholesale trade.....   | 1,331                          | 1,235,579                               | 1,193,169                              | 10,079                       | 0.8                              | 1,467                  | 3,218,393                               | 3,154,175                              | 39,247                       | 1.2                              |
| Retail trade.....  | 4,465                          | 2,094,256                               | 2,006,949                              | 34,771                       | 1.7                              | 3,207                  | 2,874,873                               | 2,798,337                              | 64,604                       | 2.3                              |
| Building materials, hardware, and farm equipment.....                    | 399                            | 201,058                                 | 193,042                                | 3,068                        | 1.6                              | 318                    | 233,485                                 | 228,972                                | 6,402                        | 2.8                              |
| General merchandise stores.....  | 212                            | 91,442                                  | 88,076                                 | 1,635                        | 1.9                              | 453                    | 311,618                                 | 296,408                                | 11,487                       | 3.9                              |
| Food stores.....   | 816                            | 551,270                                 | 534,837                                | 6,111                        | 1.1                              | 460                    | 756,666                                 | 743,710                                | 8,677                        | 1.2                              |
| Grocery stores.....  | 694                            | 502,837                                 | 489,008                                | 5,214                        | 1.1                              | 367                    | 708,289                                 | 697,497                                | 7,199                        | 1.0                              |
| Other food stores.....   | (*)                            | (*)                                     | (*)                                    | (*)                          | (*)                              | 93                     | 48,377                                  | 46,213                                 | 1,478                        | 3.2                              |
| Automotive dealers.....  | 550                            | 417,957                                 | 410,017                                | 3,957                        | 1.0                              | 382                    | 620,533                                 | 615,929                                | 9,537                        | 1.5                              |
| Motor vehicle dealers.....   | 169                            | 297,476                                 | 295,695                                | 1,253                        | 0.4                              | 207                    | 472,944                                 | 472,958                                | 6,098                        | 1.3                              |
| Gasoline service stations.....   | (*)                            | (*)                                     | (*)                                    | (*)                          | (*)                              | 97                     | 90,128                                  | 88,156                                 | 1,909                        | 2.2                              |
| Other automotive dealers.....  | 177                            | 56,300                                  | 53,482                                 | 1,261                        | 2.4                              | 78                     | 57,461                                  | 54,815                                 | 1,530                        | 2.8                              |
| Apparel and accessory stores.....  | 171                            | 79,486                                  | 73,636                                 | 1,213                        | 1.6                              | 130                    | 90,935                                  | 87,658                                 | 2,441                        | 2.4                              |
| Furniture, home furnishings, and equipment stores.....                   | 251                            | 121,071                                 | 113,626                                | 1,846                        | 1.6                              | 126                    | 119,227                                 | 117,444                                | 3,016                        | 2.6                              |
| Eating places.....   | 1,031                          | 229,215                                 | 213,505                                | 7,744                        | 3.6                              | 606                    | 271,975                                 | 258,935                                | 10,619                       | 4.1                              |
| Drinking places.....   | 447                            | 37,389                                  | 34,897                                 | 1,779                        | 5.1                              | 70                     | 21,160                                  | 19,673                                 | 1,080                        | 5.5                              |
| Liquor stores.....   | (*)                            | (*)                                     | (*)                                    | (*)                          | (*)                              | 48                     | 18,515                                  | 18,033                                 | 556                          | 3.1                              |
| Other retail trade.....  | 678                            | 244,248                                 | 230,468                                | 5,081                        | 2.2                              | 507                    | 316,565                                 | 303,079                                | 9,117                        | 3.0                              |
| Wholesale and retail trade not allocable.....                            | (*)                            | (*)                                     | (*)                                    | (*)                          | (*)                              | 107                    | 114,194                                 | 108,496                                | 1,972                        | 1.8                              |
| Finance, insurance, and real estate.....                                 | 14,317                         | 609,287                                 | 582,070                                | 108,854                      | 18.7                             | 29,181                 | 5,572,611                               | 6,044,101                              | 1,119,648                    | 18.5                             |
| Finance.....   | 264                            | 112,750                                 | 111,294                                | 1,988                        | 1.8                              | 523                    | 1,855,742                               | 1,931,167                              | 24,601                       | 1.3                              |
| Insurance agents, brokers, and service.....                              | (*)                            | (*)                                     | (*)                                    | (*)                          | (*)                              | 66                     | 45,625                                  | 36,329                                 | 907                          | 2.5                              |
| Real estate.....   | 13,834                         | 474,960                                 | 455,819                                | 105,956                      | 23.2                             | 28,592                 | 3,671,244                               | 4,076,605                              | 1,094,440                    | 26.8                             |
| Operators, except developers and lessors of buildings.....               | 12,997                         | 413,816                                 | 383,997                                | 99,562                       | 25.9                             | 27,500                 | 3,503,863                               | 3,858,599                              | 1,063,477                    | 27.6                             |
| Lessors of real property other than buildings.....                       | 362                            | 5,606                                   | 16,200                                 | 2,818                        | 17.4                             | 423                    | 5,469                                   | 30,683                                 | 8,942                        | 29.1                             |
| Agents, brokers, and managers.....                                       | 291                            | 35,847                                  | 34,049                                 | 2,223                        | 6.5                              | 357                    | 67,995                                  | 78,930                                 | 12,463                       | 15.8                             |
| Services.....  | 6,686                          | 1,231,249                               | 829,020                                | 51,615                       | 6.2                              | 7,930                  | 4,002,531                               | 3,169,950                              | 323,485                      | 10.2                             |
| Hotels, rooming houses, camps, and other lodging places.....             | 1,180                          | 76,836                                  | 67,340                                 | 9,115                        | 13.5                             | 2,484                  | 572,951                                 | 565,178                                | 77,626                       | 13.7                             |
| Tourist courts and motels.....   | 1,001                          | 59,692                                  | 51,874                                 | 7,711                        | 14.9                             | 1,750                  | 312,256                                 | 305,735                                | 49,189                       | 16.1                             |
| Other lodging places.....  | (*)                            | (*)                                     | (*)                                    | (*)                          | (*)                              | 734                    | 260,695                                 | 259,443                                | 28,437                       | 11.0                             |
| Personal services.....   | 1,465                          | 176,090                                 | 150,250                                | 11,133                       | 7.4                              | 817                    | 230,452                                 | 206,091                                | 17,811                       | 8.6                              |
| Laundries and dry cleaning plants.....                                   | 790                            | 87,860                                  | 79,933                                 | 6,081                        | 7.6                              | 495                    | 148,742                                 | 137,812                                | 12,436                       | 9.0                              |
| Other personal services.....   | 675                            | 88,230                                  | 70,317                                 | 5,052                        | 7.2                              | 322                    | 81,710                                  | 68,279                                 | 5,375                        | 7.9                              |
| Business services.....   | 949                            | 77,847                                  | 65,546                                 | 7,333                        | 11.2                             | 1,484                  | 283,649                                 | 283,653                                | 101,402                      | 35.7                             |
| Automobile parking, repair, and services.....                            | 338                            | 29,082                                  | 26,867                                 | 2,677                        | 10.0                             | 535                    | 105,409                                 | 97,883                                 | 22,084                       | 22.6                             |
| Automobile repair shops.....   | 92                             | 17,533                                  | 15,426                                 | 751                          | 4.9                              | 81                     | 28,931                                  | 25,330                                 | 2,055                        | 8.1                              |
| Automobile parking and other services.....                               | 246                            | 11,549                                  | 11,441                                 | 1,926                        | 16.8                             | 454                    | 76,478                                  | 72,553                                 | 20,029                       | 27.6                             |
| Amusement and recreation services, including motion pictures.....        | 663                            | 62,015                                  | 56,877                                 | 5,378                        | 9.5                              | 1,014                  | 262,971                                 | 277,675                                | 63,943                       | 23.0                             |
| Medical and health services.....   | 1,009                          | 296,817                                 | 159,191                                | 7,607                        | 4.8                              | 735                    | 497,999                                 | 377,116                                | 16,209                       | 4.3                              |
| Offices of physicians and surgeons.....                                  | 605                            | 199,393                                 | 93,466                                 | 4,598                        | 4.9                              | 331                    | 220,521                                 | 128,819                                | 5,921                        | 4.6                              |
| Other medical and health services.....                                   | 404                            | 97,424                                  | 65,725                                 | 3,009                        | 4.6                              | 404                    | 277,478                                 | 248,297                                | 10,288                       | 4.1                              |
| Legal services.....  | 670                            | 320,909                                 | 152,481                                | 5,096                        | 3.3                              | 526                    | 912,550                                 | 446,605                                | 12,127                       | 2.7                              |
| Engineering and architectural services.....                              | (*)                            | (*)                                     | (*)                                    | (*)                          | (*)                              | 178                    | 339,938                                 | 301,474                                | 4,067                        | 1.3                              |
| Accounting, auditing, and bookkeeping services.....                      | 209                            | 87,618                                  | 61,701                                 | 1,621                        | 2.6                              | 100                    | 771,556                                 | 590,679                                | 6,722                        | 1.1                              |
| Certified public accountants.....  | 178                            | 81,709                                  | 57,287                                 | 1,386                        | 2.4                              | 92                     | 522,466                                 | 405,316                                | 4,913                        | 1.2                              |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Totals and subtotals include data for several industry classes omitted because of high sampling variability.



## Business Returns/1968 • Partnerships

Table 3.7—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

| Industrial division and item               | All partnerships | Partnerships without balance sheets | Partnerships with balance sheets, by size of total assets |                |                         |                          |                           |                             |                     |           |            |            |
|--|------------------|-------------------------------------|---|----------------|-------------------------|--------------------------|---------------------------|-----------------------------|---------------------|-----------|------------|------------|
|  |                  |                                     | Total   | Under \$10,000 | \$10,000 under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$500,000 | \$500,000 under \$1,000,000 | \$1,000,000 or more |           |            |            |
|  | (1)              | (2)                                 | (3)   | (4)            | (5)                     | (6)                      | (7)                       | (8)                         | (9)                 | (10)      | (11)       | (12)       |
| ALL INDUSTRIAL DIVISIONS                   |                  |                                     |   |                |                         |                          |                           |                             |                     |           |            |            |
| Number of partnerships.....                | 917,500          | 408,668                             | 508,831   | 47,446         | 108,063                 | 81,110                   | 77,689                    | 6,986                       | 6,007               | 27,051    | 15,145     | 10,515     |
| Number of partners.....                    | 3,075,174        | 1,244,419                           | 1,833,759   | 133,474        | 327,445                 | 247,481                  | 235,871                   | 242,214                     | 258,513             | 130,731   | 108,276    | 14,948     |
| (Thousand dollars)                         |                  |                                     |   |                |                         |                          |                           |                             |                     |           |            |            |
| Total assets.....                          | -                | -                                   | 78,891,815  | -              | 46,724                  | 1,401,684                | 1,804,531                 | 5,187,280                   | 10,419,378          | 9,468,971 | 10,481,821 | 32,657,915 |
| Total receipts.....                        | 62,866,910       | 19,633,315                          | 63,233,595  | 4,696,426      | 2,658,331               | 4,331,370                | 1,301,573                 | 7,853,496                   | 11,344,753          | 7,567,740 | 5,507,908  | 13,765,998 |
| Business receipts.....                     | 80,531,944       | 19,171,970                          | 61,359,774  | 4,611,171      | 2,405,611               | 4,069,316                | 1,200,003                 | 7,770,411                   | 11,068,278          | 7,367,033 | 5,523,337  | 12,956,601 |
| Income from other partnerships, etc.....   | 98,886           | 18,531                              | 80,555  | 1,355          | -                       | 9,094                    | 6,085                     | 6,471                       | 1,283               | 1,956     | 4,331      | 4,331      |
| Nonqualifying dividends.....               | 23,241           | 14,830                              | 2,411   | 255            | 68                      | 71                       | 202                       | 491                         | 1,098               | 1,341     | 700        | 4,182      |
| Interest.....                              | 691,918          | 102,067                             | 589,351   | 15,963         | 4,240                   | 6,753                    | 17,583                    | 24,491                      | 6,760               | 51,773    | 66,243     | 345,544    |
| Rents.....                                 | 448,526          | 12,370                              | 326,156   | 15,436         | 4,661                   | 10,773                   | 19,683                    | 30,061                      | 70,196              | 47,572    | 43,124     | 81,699     |
| Royalties.....                             | 113,797          | 15,981                              | 97,816  | 4,758          | 4,624                   | 11,033                   | 6,148                     | 11,896                      | 18,165              | 15,174    | 25,721     | 25,721     |
| Net farm profit.....                       | 34,612           | 26,999                              | 6,613   | 46             | 261                     | 10                       | 802                       | 51                          | 3,195               | 265       | 74         | 2,209      |
| Net gain, noncapital assets.....           | 137,174          | 8,560                               | 108,614   | 2,739          | 614                     | 2,379                    | 3,421                     | 7,784                       | 10,193              | 9,090     | 4,366      | 18,542     |
| Other receipts.....                        | 786,814          | 13,007                              | 654,805   | 24,007         | 855                     | 17,476                   | 27,444                    | 46,228                      | 89,666              | 60,718    | 1,944      | 299,169    |
| Total deductions.....                      | 71,461,747       | 16,329,261                          | 55,132,486  | 4,408,439      | 2,554,102               | 3,601,317                | 4,699,460                 | 6,667,200                   | 10,011,358          | 6,965,330 | 5,396,788  | 12,828,420 |
| Cost of sales and operations, total.....   | 4,894,179        | 10,656,427                          | 3,237,331   | 1,899,798      | 1,300,773               | 1,971,924                | 3,861,807                 | 4,444,760                   | 6,563,140           | 4,834,139 | 3,172,454  | 5,891,927  |
| Inventory, beginning-of-year.....          | 4,471,823        | 971,908                             | 3,500,915   | 1,040,501      | 59,001                  | 139,813                  | 190,571                   | 50,171                      | 807,530             | 513,707   | 340,435    | 631,167    |
| Purchases.....                             | 40,507,847       | 9,995,508                           | 22,928,339  | 1,093,800      | 811,369                 | 1,409,411                | 418,593                   | 3,361,779                   | 5,036,005           | 3,378,933 | 2,146,400  | 4,456,444  |
| Cost of labor.....                         | 4,336,694        | 924,660                             | 3,412,034   | 169,969        | 194,238                 | 264,094                  | 302,601                   | 441,614                     | 66,331              | 453,352   | 354,577    | 565,934    |
| Material and supplies.....                 | 1,997,705        | 463,368                             | 1,132,337   | 68,365         | 81,481                  | 103,811                  | 103,550                   | 134,171                     | 180,355             | 121,428   | 98,097     | 241,079    |
| Other costs.....                           | 6,671,177        | 1,717,317                           | 4,953,860   | 1,190,190      | 210,980                 | 201,664                  | 292,688                   | 358,405                     | 735,419             | 705,315   | 546,798    | 1,866,590  |
| Less: Inventory, end-of-year.....          | 4,707,067        | 1,013,514                           | 3,693,553   | 184,688        | 5,297                   | 146,369                  | 313,259                   | 556,036                     | 866,760             | 538,399   | 362,228    | 679,087    |
| Salaries and wages.....                    | 6,818,391        | 1,111,461                           | 5,706,930   | 158,961        | 310,450                 | 491,192                  | 514,874                   | 661,210                     | 875,514             | 511,899   | 414,695    | 1,807,934  |
| Payments to partners.....                  | 1,580,513        | 363,074                             | 1,217,449   | 49,412         | 141,003                 | 151,564                  | 163,307                   | 173,149                     | 180,381             | 80,996    | 53,304     | 224,335    |
| Rent.....                                  | 1,916,863        | 446,080                             | 1,470,783   | 6,293          | 150,771                 | 187,324                  | 180,006                   | 179,941                     | 223,964             | 121,178   | 111,733    | 253,133    |
| Interest.....                              | 3,660,397        | 350,751                             | 3,309,646   | 6,127          | 1,000                   | 30,060                   | 55,884                    | 10,391                      | 49,694              | 82,668    | 365,111    | 1,120,900  |
| Taxes.....                                 | 3,365,489        | 52,044                              | 3,417,533   | 64,241         | 58,663                  | 94,684                   | 127,138                   | 198,778                     | 310,972             | 238,990   | 220,408    | 523,731    |
| Casualty losses.....                       | 16,903           | 3,076                               | 11,827  | 690            | 692                     | 800                      | 1,371                     | 1,459                       | 4,313               | 1,480     | 224        | 797        |
| Bad debts.....                             | 1,342,325        | 23,389                              | 1,365,714   | 100,736        | 8,888                   | 2,737                    | 8,843                     | 15,351                      | 13,667              | 1,600     | 9,710      | 20,885     |
| Repairs.....                               | 902,905          | 292,043                             | 610,862   | 1,754          | 1,754                   | 35,391                   | 53,391                    | 71,318                      | 118,544             | 88,681    | 71,701     | 188,889    |
| Depreciation.....                          | 1,336,710        | 738,561                             | 5,988,159   | 69,761         | 53,777                  | 4,191                    | 141,533                   | 218,340                     | 394,014             | 335,029   | 373,556    | 894,458    |
| Amortization.....                          | 28,332           | 866                                 | 29,198  | 168            | 65                      | 456                      | 918                       | 1,158                       | 1,326               | 4,464     | 4,599      | 16,411     |
| Depletion.....                             | 178,699          | 157,911                             | 157,911   | 45             | 5,634                   | 4,041                    | 3,650                     | 9,113                       | 14,507              | 16,634    | 96,150     | 96,150     |
| Retirement plans, etc.....                 | 86,302           | 3,710                               | 82,592  | 860            | 4,47                    | 6,668                    | 7,299                     | 3,859                       | 9,377               | 5,244     | 5,100      | 50,150     |
| Net loss from other partnerships, etc..... | 110,237          | 2,247                               | 8,390   | 818            | 1,509                   | 1,439                    | 3,771                     | 1,130                       | 1,708               | 6,663     | 26,389     | 26,461     |
| Net farm loss.....                         | 9,131            | 5,012                               | 4,119   | 206            | 138                     | 88                       | 330                       | 15                          | 15                  | 15        | 15         | 8          |
| Net loss, noncapital assets.....           | 3,119            | 21,997                              | 9,332   | 1,069          | 1,231                   | 1,646                    | 1,773                     | 4,775                       | 597                 | 1,444     | 2,430      | 2,430      |
| Other deductions.....                      | 2,408,144        | 1,749,894                           | 6,658,444   | 1,354          | 48,644                  | 563,644                  | 81,320                    | 760,377                     | 1,017,522           | 607,521   | 705,528    | 1,711,801  |
| Gross profit (less loss).....              | 3,977,761        | 8,571,888                           | 8,100,109   | 1,010,307      | 4,306,839               | 2,774,562                | 3,582,196                 | 4,984,341                   | 4,780,138           | 4,780,138 | 4,780,138  | 7,064,874  |
| Gross profit.....                          | 3,977,761        | 8,571,888                           | 8,100,109   | 1,010,307      | 4,306,839               | 2,774,562                | 3,582,196                 | 4,984,341                   | 4,780,138           | 4,780,138 | 4,780,138  | 7,064,874  |
| Gross loss.....                            | 1,010,307        | 4,306,839                           | 2,774,562   | 3,582,196      | 4,984,341               | 4,780,138                | 4,780,138                 | 4,780,138                   | 4,780,138           | 4,780,138 | 4,780,138  | 4,780,138  |
| Net profit (less loss).....                | 11,405,163       | 2,304,058                           | 8,100,109   | 87,987         | 1,101,229               | 1,216,053                | 1,202,106                 | 1,186,131                   | 1,313,395           | 602,510   | 354,120    | 937,578    |
| Net profit.....                            | 11,405,163       | 2,304,058                           | 8,100,109   | 87,987         | 1,101,229               | 1,216,053                | 1,202,106                 | 1,186,131                   | 1,313,395           | 602,510   | 354,120    | 937,578    |
| Net loss.....                              | 1,010,307        | 4,306,839                           | 2,774,562   | 3,582,196      | 4,984,341               | 4,780,138                | 4,780,138                 | 4,780,138                   | 4,780,138           | 4,780,138 | 4,780,138  | 4,780,138  |
| AGRICULTURE, FORESTRY, AND FISHERIES       |                  |                                     |   |                |                         |                          |                           |                             |                     |           |            |            |
| Number of partnerships.....                | 1,019            | 495                                 | 1,514   | 170            | 546                     | 430                      | 430                       | 430                         | 5,097               | 1,499     | 635        | 409        |
| Number of partners.....                    | 98,184           | 11,700                              | 89,884  | 4,499          | 12,909                  | 11,848                   | 11,848                    | 15,604                      | 16,889              | 6,281     | 3,809      | 1,700      |
| (Thousand dollars)                         |                  |                                     |   |                |                         |                          |                           |                             |                     |           |            |            |
| Total assets.....                          | -                | -                                   | 1,514,304   | -              | 4,308                   | 78,775                   | 171,134                   | 388,214                     | 9,191               | 1,499     | 416,086    | 16,876     |
| Total receipts.....                        | 5,525,814        | 1,041,844                           | 6,567,658   | 134,577        | 125,297                 | 153,092                  | 231,159                   | 335,114                     | 72,180              | 400,319   | 208,880    | 417,020    |
| Business receipts.....                     | 3,344,327        | 690,184                             | 4,034,511   | 1,231          | 120,745                 | 150,391                  | 231,159                   | 335,114                     | 72,180              | 400,319   | 208,880    | 417,020    |
| Income from other partnerships, etc.....   | 2,007            | 1,096                               | 1,911   | 1              | 1                       | 3                        | 1                         | 1                           | 1                   | 1         | 1          | 1          |
| Nonqualifying dividends.....               | 668              | 345                                 | 345   | 3              | -                       | 3                        | 26                        | 10                          | 130                 | 136       | 62         | 511        |
| Interest.....                              | 69,677           | 9,759                               | 16,308  | 58             | 41                      | 170                      | 480                       | 858                         | 1,338               | 1,609     | 4,364      | 6,185      |
| Rents.....                                 | 5,116            | 4,096                               | 9,212   | 1,198          | 314                     | 1,100                    | 4,342                     | 1,147                       | 1,147               | 3,231     | 5,382      | 5,382      |
| Royalties.....                             | 4,836            | 2,740                               | 7,576   | 316            | 4                       | 89                       | 5                         | 17                          | 72                  | 1,900     | 166        | 53         |
| Net farm profit.....                       | 2,019            | 4,357                               | 6,376   | 43             | 14                      | 73                       | 10                        | 303                         | 56                  | 1,031     | 56         | 1,774      |
| Net gain, noncapital assets.....           | 14,019           | 4,715                               | 18,734  | 1,193          | 1,955                   | 194                      | 287                       | 767                         | 1,111               | 200       | 1,111      | 1,111      |
| Other receipts.....                        | 20,348           | 4,613                               | 24,961  | 1,001          | 1,014                   | 880                      | 1,011                     | 1,011                       | 3,711               | 1,948     | 6,664      | 6,664      |
| Total deductions.....                      | 4,871,314        | 1,041,813                           | 5,913,127   | 11,347         | 102,006                 | 128,809                  | 209,044                   | 307,661                     | 74,476              | 91,711    | 211,203    | 324,341    |
| Cost of sales and operations, total.....   | 3,167,786        | 1,018,664                           | 4,186,450   | 68,557         | 6,553                   | 128,311                  | 207,444                   | 356,446                     | 20,407              | 136,446   | 133,002    | 233,002    |
| Inventory, beginning-of-year.....          | 3,174,340        | 157,247                             | 3,331,587   | 14,513         | 5,711                   | 11,011                   | 21,771                    | 36,466                      | 27,668              | 19,500    | 33,395     | 33,395     |
| Purchases.....                             | 1,157,249        | 449,147                             | 1,606,396   | 21,308         | 4,758                   | 45,659                   | 97,731                    | 14,153                      | 88,385              | 58,440    | 149,957    | 149,957    |
| Cost of labor.....                         | 516,736          | 147,837                             | 664,573   | 10,644         | 17,836                  | 18,905                   | 30,003                    | 37,940                      | 75,478              | 48,792    | 29,650     | 30,651     |
| Material and supplies.....                 | 129,394          | 69,084                              | 198,478   | 1,140          | 4,320                   | 4,393                    | 6,211                     | 6,748                       | 11,072              | 9,999     | 6,748      | 6,748      |
| Other costs.....                           | 1,356,677        | 844,764                             | 2,201,441   | 2,953          | 3,719                   | 56,701                   | 66,441                    | 115,675                     | 113,006             | 113,006   | 113,006    | 113,006    |
| Less: Inventory, end-of-year.....          | 319,411          | 1,246,613                           | 1,566,024   | 1,193          | 1,193                   | 5,333                    | 6,736                     | 11,072                      | 31,373              | 25,499    | 17,481     | 17,481     |
| Salaries and wages.....                    | 4,346            | 18,811                              | 23,157  | 61             | 4,003                   | 2,881                    | 1,173                     | 4,016                       | 1,828               | 1,561     | 1,443      | 2,102      |
| Payments to partners.....                  | 63,196           | 35,225                              | 98,421  | 6,831          | 6,831                   | 6,831                    | 6,831                     | 6,831                       | 6,831               | 6,831     | 6,831      | 6,831      |
| Rent.....                                  | 111,711          | 111,711                             | 111,711   | 111,711        | 111,711                 | 111,711                  | 111,711                   | 111,711                     | 111,711             | 111,711   | 11         |            |

## Business Returns/1968 • Partnerships

187

Table 3.7—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

| Industrial division and item               | All partnerships | Partnerships without balance sheets | Partnerships with balance sheets, by size of total assets |             |                    |                         |                         |                          |                           |                           |                             |                     |
|--|------------------|-------------------------------------|---|-------------|--------------------|-------------------------|-------------------------|--------------------------|---------------------------|---------------------------|-----------------------------|---------------------|
|  |                  |                                     | Total   | Zero assets | \$1 under \$10,000 | \$10,000 under \$25,000 | \$25,000 under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$250,000 | \$250,000 under \$500,000 | \$500,000 under \$1,000,000 | \$1,000,000 or more |
|  | (1)              | (2)                                 | (3)   | (4)         | (5)                | (6)                     | (7)                     | (8)                      | (9)                       | (10)                      | (11)                        | (12)                |
| MINING                                     |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Number of partnerships.....                | 13,227           | 6,618                               | 6,609   | 773         | 2,056              | 952                     | 798                     | 799                      | 528                       | 280                       | 251                         | 172                 |
| Number of partners.....                    | 102,345          | 57,939                              | 44,406  | 4,460       | 16,093             | 6,459                   | 4,056                   | 4,495                    | 3,420                     | 1,086                     | 1,695                       | 2,642               |
| (Thousand dollars)                         |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Total assets.....                          | -                | -                                   | 1,205,872   | -           | 7,884              | 15,111                  | 29,794                  | 58,106                   | 79,877                    | 94,489                    | 174,920                     | 745,691             |
| Total receipts.....                        | 1,035,817        | 160,952                             | 874,865   | 15,652      | 20,995             | 21,444                  | 46,707                  | 68,406                   | 92,946                    | 110,345                   | 109,192                     | 389,178             |
| Business receipts.....                     | 970,425          | 152,359                             | 818,066   | 13,777      | 18,662             | 21,163                  | 43,092                  | 67,174                   | 84,616                    | 102,997                   | 100,604                     | 366,021             |
| Income from other partnerships, etc.....   | 4,178            | 3,727                               | 451   | -           | 29                 | -                       | 203                     | -                        | -                         | 41                        | 55                          | 123                 |
| Nonqualifying dividends.....               | 76               | 44                                  | 32  | -           | -                  | -                       | -                       | -                        | -                         | 1                         | -                           | 31                  |
| Interest.....                              | 7,867            | 595                                 | 7,272   | 42          | 5                  | 13                      | 37                      | 69                       | 77                        | 223                       | 1,150                       | 5,656               |
| Rents.....                                 | 7,508            | 792                                 | 6,716   | 393         | 154                | 6                       | 252                     | 74                       | 490                       | 568                       | 576                         | 4,203               |
| Royalties.....                             | 26,166           | 1,633                               | 24,533  | 1,271       | 2,015              | 4                       | 2,650                   | 128                      | 3,122                     | 3,730                     | 4,392                       | 7,221               |
| Net farm profit.....                       | 808              | 4                                   | 804   | -           | -                  | -                       | -                       | -                        | -                         | -                         | -                           | 804                 |
| Net gain, noncapital assets.....           | 6,113            | 1,309                               | 4,804   | 94          | 15                 | 12                      | 34                      | 160                      | 1,857                     | 265                       | 437                         | 1,930               |
| Other receipts.....                        | 12,676           | 489                                 | 12,187  | 75          | 115                | 246                     | 439                     | 801                      | 2,784                     | 2,560                     | 1,978                       | 3,189               |
| Total deductions.....                      | 963,011          | 146,954                             | 816,057   | 28,206      | 22,134             | 23,858                  | 41,395                  | 68,517                   | 90,077                    | 106,887                   | 104,616                     | 330,367             |
| Cost of sales and operations, total.....   | 416,913          | 54,594                              | 362,319   | 8,898       | 8,107              | 7,447                   | 24,238                  | 27,558                   | 40,376                    | 60,677                    | 57,726                      | 127,292             |
| Inventory, beginning-of-year.....          | 8,269            | -                                   | 7,819   | 159         | -                  | -                       | 10                      | -                        | 830                       | 1,549                     | 1,533                       | 3,738               |
| Purchases.....                             | 52,855           | 6,719                               | 46,136  | -           | 2,175              | 6                       | 4,688                   | 2,472                    | 8,286                     | 12,309                    | 7,790                       | 8,410               |
| Cost of labor.....                         | 114,334          | 20,782                              | 93,552  | 3,676       | 393                | 4,393                   | 7,303                   | 8,940                    | 11,928                    | 11,180                    | 15,905                      | 29,834              |
| Material and supplies.....                 | 27,707           | 4,996                               | 22,711  | 1,905       | 228                | 897                     | 1,201                   | 3,282                    | 3,128                     | 2,951                     | 4,247                       | 5,272               |
| Other costs.....                           | 223,399          | 22,310                              | 201,089   | 3,780       | 5,311              | 2,151                   | 11,046                  | 12,865                   | 17,136                    | 34,656                    | 30,128                      | 84,016              |
| Less: Inventory, end-of-year.....          | 9,651            | 663                                 | 8,988   | 222         | -                  | -                       | 10                      | 1                        | 932                       | 1,968                     | 1,877                       | 3,978               |
| Salaries and wages.....                    | 9,971            | 468                                 | 9,503   | 283         | 156                | 445                     | 729                     | 96                       | 1,637                     | 1,519                     | 1,191                       | 3,447               |
| Payments to partners.....                  | 10,624           | 1,307                               | 9,317   | 7           | 535                | 485                     | 909                     | 1,668                    | 2,283                     | 1,402                     | 733                         | 1,295               |
| Rent.....                                  | 28,012           | 4,707                               | 23,305  | 625         | 230                | 1,088                   | 599                     | 1,940                    | 1,663                     | 3,422                     | 2,982                       | 10,756              |
| Interest.....                              | 15,407           | 2,255                               | 13,152  | 387         | 190                | 249                     | 359                     | 1,486                    | 865                       | 1,015                     | 2,261                       | 6,340               |
| Taxes.....                                 | 30,598           | 5,918                               | 24,680  | 894         | 421                | 592                     | 1,326                   | 2,847                    | 3,007                     | 2,286                     | 3,202                       | 10,105              |
| Casualty losses.....                       | -                | -                                   | -   | -           | -                  | -                       | -                       | -                        | -                         | -                         | -                           | -                   |
| Bad debts.....                             | 2,022            | 1,370                               | 652   | 2           | -                  | 40                      | 85                      | 144                      | 35                        | 81                        | 40                          | 225                 |
| Repairs.....                               | 26,096           | 5,994                               | 20,102  | 1,010       | 322                | 432                     | 782                     | 1,440                    | 3,020                     | 2,140                     | 3,563                       | 7,393               |
| Depreciation.....                          | 80,589           | 11,302                              | 69,287  | 1,075       | 2,344              | 1,949                   | 3,107                   | 5,696                    | 6,103                     | 7,650                     | 9,847                       | 31,516              |
| Amortization.....                          | 920              | 9                                   | 911   | -           | -                  | -                       | 308                     | 8                        | 103                       | 479                       | -                           | 13                  |
| Depletion.....                             | 121,619          | 14,127                              | 107,492   | 669         | 5,536              | 1,735                   | 2,950                   | 8,299                    | 6,833                     | 10,159                    | 9,081                       | 62,230              |
| Retirement plans, etc.....                 | 791              | 214                                 | 577   | -           | -                  | -                       | -                       | -                        | 18                        | 25                        | 42                          | 492                 |
| Net loss from other partnerships, etc..... | 4,565            | 810                                 | 3,755   | 7           | -                  | -                       | -                       | -                        | 5                         | 81                        | 32                          | 3,630               |
| Net farm loss.....                         | -                | -                                   | -   | -           | -                  | -                       | -                       | -                        | -                         | -                         | -                           | -                   |
| Net loss, noncapital assets.....           | 716              | 17                                  | 699   | 384         | 17                 | -                       | -                       | 74                       | -                         | 175                       | 28                          | 21                  |
| Other deductions.....                      | 213,526          | 43,862                              | 169,664   | 13,924      | 4,276              | 9,396                   | 6,003                   | 17,261                   | 23,733                    | 15,773                    | 13,869                      | 65,429              |
| Gross profit (less loss).....              | 553,512          | 97,765                              | 455,747   | 4,879       | 10,555             | 13,716                  | 18,854                  | 39,616                   | 44,240                    | 42,280                    | 42,878                      | 238,729             |
| Gross profit.....                          | 564,240          | 100,076                             | 464,164   | 4,940       | 11,617             | 13,716                  | 19,857                  | 41,000                   | 44,626                    | 42,410                    | 45,272                      | 240,726             |
| Gross loss.....                            | 10,728           | 3,311                               | 8,417   | 61          | 1,062              | -                       | 1,003                   | 386                      | 130                       | 2,394                     | 1,997                       | 1,997               |
| Net profit (less loss).....                | 72,806           | 13,998                              | 58,808  | 12,554      | 1,139              | 12,414                  | 5,312                   | 111                      | 2,869                     | 3,458                     | 4,976                       | 58,811              |
| Net profit.....                            | 193,096          | 31,870                              | 161,226   | 820         | 2,948              | 3,777                   | 6,611                   | 10,974                   | 15,037                    | 8,276                     | 13,485                      | 98,298              |
| Net loss.....                              | 120,290          | 17,872                              | 102,418   | 13,374      | 4,087              | 6,191                   | 2,299                   | 11,085                   | 12,168                    | 4,818                     | 8,909                       | 39,487              |
| CONTRACT CONSTRUCTION                      |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Number of partnerships.....                | 49,688           | 25,730                              | 23,958  | 3,173       | 7,791              | 4,349                   | 2,758                   | 2,333                    | 2,219                     | 629                       | 398                         | 308                 |
| Number of partners.....                    | 108,641          | 54,994                              | 53,647  | 6,970       | 16,762             | 9,413                   | 6,059                   | 5,214                    | 5,395                     | 1,502                     | 1,276                       | 1,056               |
| (Thousand dollars)                         |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Total assets.....                          | -                | -                                   | 2,019,502   | -           | 29,832             | 70,713                  | 96,861                  | 168,049                  | 333,090                   | 212,004                   | 271,940                     | 837,013             |
| Total receipts.....                        | 7,475,564        | 1,614,722                           | 5,860,842   | 369,627     | 334,491            | 422,849                 | 399,653                 | 566,196                  | 911,964                   | 640,294                   | 588,529                     | 1,627,239           |
| Business receipts.....                     | 7,365,160        | 1,601,129                           | 5,764,031   | 366,107     | 333,692            | 421,085                 | 395,325                 | 560,845                  | 899,993                   | 633,512                   | 566,387                     | 1,587,085           |
| Income from other partnerships, etc.....   | 15,357           | 541                                 | 14,816  | 7           | 5                  | 2                       | 38                      | 4                        | 597                       | 66                        | 3,190                       | 10,907              |
| Nonqualifying dividends.....               | 57               | 24                                  | 33  | -           | -                  | -                       | -                       | -                        | -                         | 18                        | -                           | 9                   |
| Interest.....                              | 10,963           | 1,022                               | 9,941   | 1,217       | 15                 | 86                      | 382                     | 305                      | 1,487                     | 1,139                     | 2,605                       | 2,705               |
| Rents.....                                 | 29,496           | 7,027                               | 22,469  | 1,063       | 220                | 480                     | 1,025                   | 2,786                    | 4,709                     | 2,897                     | 2,486                       | 6,803               |
| Royalties.....                             | 1,160            | 12                                  | 1,148   | 10          | -                  | -                       | 990                     | 1                        | 42                        | 7                         | 2                           | 96                  |
| Net farm profit.....                       | 19               | 4                                   | 15  | -           | -                  | -                       | -                       | -                        | -                         | -                         | 13                          | 2                   |
| Net gain, noncapital assets.....           | 7,422            | 1,053                               | 6,369   | 273         | 53                 | 420                     | 137                     | 459                      | 1,161                     | 375                       | 1,898                       | 1,593               |
| Other receipts.....                        | 45,930           | 3,910                               | 42,020  | 950         | 506                | 776                     | 1,750                   | 1,796                    | 3,975                     | 2,280                     | 11,948                      | 18,039              |
| Total deductions.....                      | 6,674,816        | 1,346,839                           | 5,327,977   | 335,203     | 269,547            | 363,635                 | 350,268                 | 511,061                  | 829,134                   | 600,951                   | 542,050                     | 1,526,128           |
| Cost of sales and operations, total.....   | 5,521,639        | 1,006,103                           | 4,515,536   | 284,889     | 213,503            | 285,461                 | 281,441                 | 420,741                  | 695,887                   | 523,476                   | 471,569                     | 1,338,569           |
| Inventory, beginning-of-year.....          | 281,247          | 26,918                              | 254,329   | 16,397      | 2,279              | 6,698                   | 10,337                  | 20,392                   | 33,632                    | 19,881                    | 22,547                      | 122,166             |
| Purchases.....                             | 1,101,693        | 265,131                             | 836,562   | 48,792      | 57,538             | 74,130                  | 83,950                  | 124,823                  | 176,075                   | 93,493                    | 70,841                      | 106,290             |
| Cost of labor.....                         | 1,175,125        | 262,888                             | 912,237   | 37,308      | 56,011             | 72,566                  | 63,689                  | 115,985                  | 172,995                   | 118,862                   | 90,028                      | 164,793             |
| Material and supplies.....                 | 877,968          | 224,296                             | 653,672   | 42,824      | 42,671             | 57,563                  | 53,544                  | 69,232                   | 99,427                    | 76,021                    | 61,286                      | 151,104             |
| Other costs.....                           | 2,375,783        | 252,612                             | 2,123,171   | 125,973     | 56,668             | 79,657                  | 81,345                  | 108,158                  | 250,514                   | 232,670                   | 250,143                     | 938,043             |
| Less: Inventory, end-of-year.....          | 290,177          | 25,742                              | 264,435   | 6,405       | 1,664              | 5,153                   | 11,424                  | 17,849                   | 36,756                    | 17,451                    | 23,276                      | 144,457             |
| Salaries and wages.....                    | 107,416          | 31,994                              | 75,422  | 6,484       | 5,279              | 6,720                   | 7,280                   | 7,125                    | 13,492                    | 9,814                     | 8,109                       | 11,119              |
| Payments to partners.....                  | 116,104          | 47,568                              | 68,536  | 3,154       | 12,884             | 12,944                  | 9,542                   | 8,608                    | 8,333                     | 2,764                     | 2,609                       | 7,698               |
| Rent.....                                  | 90,467           | 16,506                              | 73,961  | 6,142       | 3,263              | 7,885                   | 4,108                   | 6,372                    | 13,944                    | 8,608                     | 9,259                       | 14,380              |
| Interest.....                              | 40,925           | 9,254                               | 31,671  | 2,602       | 1,061              | 1,633                   | 2,074                   | 3,347                    | 5,209                     | 3,194                     | 3,823                       | 8,728               |
| Taxes.....                                 | 111,740          | 27,553                              | 84,187  | 6,425       | 5,168              | 7,290                   | 6,422                   | 9,784                    | 16,266                    | 9,562                     | 7,662                       | 15,608              |
| Casualty losses.....                       | 404              | 283                                 | 121   | -           | 2                  | 21                      | -                       | -                        | 31                        | 33                        | 3                           | 31                  |
| Bad debts.....                             | 7,995            | 745                                 | 7,250   | 1,063       | 433                | 341                     | 288                     | 784                      | 1,193                     | 2,456                     | 226                         | 466                 |
| Repairs.....                               | 62,751           | 18,710                              | 44,041  | 1,833       | 1,544              | 2,458                   | 4,365                   | 5,276                    | 7,995                     | 5,390                     | 5,384                       | 9,796               |
| Depreciation.....                          | 189,063          | 44,523                              | 144,540   | 4,734       | 4,487              | 7,518                   | 7,292                   | 12,081                   | 17,476                    | 10,361                    | 9,046                       | 71,545              |
| Amortization.....                          | 326              | 145                                 | 181   | 29          | -                  | 2                       | -                       | 5                        | 78                        | -                         | 3                           | 64                  |
| Depletion.....                             | 686              | 166                                 | 520   | 25          | -                  | -                       | 9                       | 61                       | 71                        | 10                        | 173                         | 171                 |
| Retirement plans, etc.....                 | 4,010            | 450                                 | 3,560   | 62          | 15                 | 25                      | 216                     | -                        | 712                       | 633                       | 430                         | 997                 |
| Net loss from other partnerships, etc..... | 4,030            | 412                                 | 3,618   | 13          | -                  | -                       | -                       | 1,706                    | 65                        | 13                        | 359                         | 1,462               |
| Net farm loss.....                         | 16               | 53                                  | 37  | -           | -                  | -                       | -                       | 36                       | 1                         | -                         | -                           | -                   |
| Net loss, noncapital assets.....           | 451              | 125                                 | 326   | 19          | 18                 | 42                      | 37                      | 10                       | 113                       | 18                        | 62                          | 7                   |
| Other deductions.....                      | 416,756          | 142,286                             | 274,470   | 17,729      | 21,890             | 31,295                  | 27,194                  | 34,413                   | 48,347                    | 24,782                    | 23,333                      | 45,487              |
| Gross profit (less loss).....              | 1,843,521        | 595,026                             | 1,248,495   | 81,218      | 120,189            | 135,624                 | 113,884                 | 140,104                  | 204,106                   | 110,036                   | 94,818                      | 248,516             |
| Gross profit.....                          | 1,873,764        | 597,014                             | 1,276,750   | 83,139      | 121,705            | 137,719                 | 115,568                 | 141,575                  | 205,231                   | 111,513                   | 95,395                      | 264,905             |
| Gross loss.....                            | 30,243           | 1,988                               | 28,255  | 1,921       | 1,516              | 2,095                   | 1,684                   | 1,471                    | 1,125                     | 1,477                     | 577                         | 16,389              |
| Net profit (less loss).....                | 800,748          | 267,883                             | 532,865   | 34,424      | 64,944             | 59,214                  | 49,385                  | 55,135                   | 82,830                    | 39,343                    | 46,479                      | 101,111             |
| Net profit.....                            | 899,101          | 278,045                             | 621,056   | 43,863      | 69,872             | 64,173                  | 51,413                  | 60,927                   | 89,996                    | 48,315                    | 49,813                      | 142,684             |
| Net loss.....                              | 98,353           | 10,162                              | 88,191  | 9,439       | 4,928              | 4,959                   | 2,028                   | 5,792                    | 7,166                     | 8,972                     | 3,334                       | 41,573              |

Footnotes at end of table.



## Business Returns/1968 • Partnerships

Table 3.7—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

| Industrial division and item  | All partnerships | Partnerships without balance sheets | Partnerships with balance sheets, by size of total assets |             |                    |                         |                         |                          |                           |                           |                             |                     |
|---|------------------|-------------------------------------|---|-------------|--------------------|-------------------------|-------------------------|--------------------------|---------------------------|---------------------------|-----------------------------|---------------------|
|   |                  |                                     | Total   | Zero assets | \$1 under \$10,000 | \$10,000 under \$25,000 | \$25,000 under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$250,000 | \$250,000 under \$500,000 | \$500,000 under \$1,000,000 | \$1,000,000 or more |
|   | (1)              | (2)                                 | (3)   | (4)         | (5)                | (6)                     | (7)                     | (8)                      | (9)                       | (10)                      | (11)                        | (12)                |
| MANUFACTURING   |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Number of partnerships.....   | 32,665           | 11,864                              | 20,801  | 2,191       | 5,190              | 3,893                   | 3,156                   | 2,792                    | 2,094                     | 859                       | 378                         | 248                 |
| Number of partners.....   | 78,817           | 26,452                              | 50,365  | 4,726       | 11,406             | 9,095                   | 7,985                   | 6,376                    | 5,607                     | 3,081                     | 1,832                       | 2,257               |
| (Thousand dollars)  |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Total assets.....   | -                | -                                   | 2,250,887   | -           | 19,384             | 64,989                  | 113,786                 | 198,969                  | 329,668                   | 295,440                   | 255,595                     | 973,056             |
| Total receipts.....   | 5,582,083        | 712,611                             | 4,869,472   | 238,946     | 126,228            | 239,372                 | 308,647                 | 541,729                  | 799,556                   | 671,685                   | 608,069                     | 1,335,240           |
| Business receipts.....  | 5,530,670        | 705,448                             | 4,825,222   | 235,091     | 125,617            | 238,514                 | 307,344                 | 539,198                  | 793,490                   | 666,364                   | 602,831                     | 1,316,773           |
| Income from other partnerships, etc.....                            | 1,207            | 58                                  | 1,149   | -           | -                  | -                       | -                       | 10                       | -                         | 54                        | 174                         | 911                 |
| Nonqualifying dividends.....  | 89               | 3                                   | 86  | -           | -                  | 3                       | 4                       | 5                        | 10                        | 35                        | 16                          | 12                  |
| Interest.....   | 7,850            | 1,994                               | 5,856   | 199         | 27                 | 37                      | 169                     | 254                      | 721                       | 901                       | 985                         | 2,563               |
| Rents.....  | 11,358           | 1,835                               | 9,523   | 329         | 11                 | 295                     | 433                     | 736                      | 1,523                     | 1,872                     | 729                         | 3,595               |
| Royalties.....  | 3,478            | 227                                 | 3,251   | 5           | -                  | -                       | -                       | 46                       | 48                        | 57                        | 51                          | 3,044               |
| Net farm profit.....  | 46               | -                                   | 46  | -           | -                  | -                       | -                       | 22                       | 7                         | 9                         | 7                           | 1                   |
| Net gain, noncapital assets.....                                    | 4,416            | 530                                 | 3,886   | 1,543       | 20                 | 263                     | 146                     | 214                      | 484                       | 660                       | 216                         | 340                 |
| Other receipts.....   | 22,969           | 2,516                               | 20,453  | 1,779       | 552                | 260                     | 551                     | 1,244                    | 3,273                     | 1,733                     | 3,060                       | 8,001               |
| Total deductions.....   | 5,037,778        | 632,394                             | 4,405,384   | 213,643     | 100,417            | 198,432                 | 258,640                 | 474,580                  | 724,045                   | 614,180                   | 565,209                     | 1,256,238           |
| Cost of sales and operations, total.....                            | 3,825,781        | 443,120                             | 3,382,661   | 158,036     | 69,788             | 137,940                 | 182,735                 | 352,413                  | 556,047                   | 486,887                   | 458,424                     | 980,391             |
| Inventory, beginning-of-year.....                                   | 407,713          | 34,387                              | 373,326   | 29,480      | 3,406              | 8,783                   | 10,523                  | 23,385                   | 59,788                    | 52,230                    | 56,724                      | 129,007             |
| Purchases.....  | 2,192,068        | 242,716                             | 1,949,352   | 90,336      | 36,717             | 70,161                  | 87,638                  | 186,910                  | 325,044                   | 305,127                   | 290,860                     | 556,559             |
| Cost of labor.....  | 961,472          | 118,719                             | 842,753   | 48,891      | 16,048             | 51,967                  | 72,602                  | 118,591                  | 168,489                   | 124,977                   | 101,112                     | 160,076             |
| Material and supplies.....  | 179,939          | 31,631                              | 148,308   | 7,236       | 4,922              | 8,541                   | 8,214                   | 16,444                   | 22,766                    | 16,439                    | 19,509                      | 44,237              |
| Other costs.....  | 490,039          | 51,546                              | 438,493   | 10,646      | 11,780             | 9,985                   | 17,269                  | 32,034                   | 42,835                    | 43,288                    | 46,778                      | 223,678             |
| Less: Inventory, end-of-year.....                                   | 425,540          | 35,879                              | 389,571   | 28,553      | 3,085              | 11,497                  | 13,511                  | 24,951                   | 62,875                    | 55,174                    | 56,759                      | 133,166             |
| Salaries and wages.....   | 146,499          | 14,107                              | 132,392   | 5,353       | 240                | 2,790                   | 6,882                   | 13,830                   | 25,426                    | 20,846                    | 21,693                      | 38,323              |
| Payments to partners.....   | 104,983          | 21,434                              | 83,549  | 3,772       | 8,048              | 12,942                  | 11,637                  | 9,547                    | 14,464                    | 9,126                     | 6,623                       | 7,390               |
| Rent.....   | 10,441           | 10,441                              | 70,894  | 4,080       | 4,315              | 6,174                   | 8,170                   | 8,113                    | 9,257                     | 7,575                     | 5,664                       | 17,546              |
| Interest.....   | 35,938           | 7,239                               | 28,699  | 1,397       | 223                | 1,013                   | 1,818                   | 2,739                    | 4,206                     | 3,345                     | 2,848                       | 11,110              |
| Taxes.....  | 108,041          | 14,966                              | 93,075  | 4,960       | 1,850              | 5,150                   | 6,564                   | 14,157                   | 17,436                    | 12,805                    | 9,950                       | 20,203              |
| Casualty losses.....  | 783              | 61                                  | 722   | 4           | -                  | 58                      | 311                     | 6                        | 59                        | 54                        | 11                          | 219                 |
| Bad debts.....  | 9,225            | 1,095                               | 8,130   | 542         | 127                | 372                     | 589                     | 1,260                    | 1,550                     | 1,127                     | 966                         | 1,597               |
| Repairs.....  | 63,875           | 12,825                              | 51,050  | 2,105       | 759                | 2,372                   | 3,044                   | 5,468                    | 7,200                     | 6,836                     | 5,089                       | 18,177              |
| Depreciation.....   | 168,801          | 28,121                              | 140,680   | 5,680       | 1,798              | 5,885                   | 7,492                   | 16,481                   | 17,323                    | 14,349                    | 10,220                      | 61,452              |
| Amortization.....   | 337              | 1                                   | 336   | 38          | 19                 | 85                      | 8                       | -                        | 92                        | 7                         | 81                          | 6                   |
| Depletion.....  | 15,509           | 2,883                               | 12,626  | 9           | -                  | -                       | -                       | 147                      | 463                       | -                         | 155                         | 11,286              |
| Retirement plans, etc.....  | 6,059            | 167                                 | 5,892   | 336         | 5                  | 79                      | 190                     | 97                       | 758                       | 770                       | 960                         | 2,697               |
| Net loss from other partnerships, etc.....                          | 3,530            | 220                                 | 3,310   | -           | -                  | -                       | -                       | -                        | 24                        | 55                        | 1,701                       | 1,530               |
| Net farm loss.....  | 488              | 488                                 | -   | -           | -                  | -                       | -                       | -                        | -                         | -                         | -                           | -                   |
| Net loss, noncapital assets.....                                    | 368              | 15                                  | 353   | -           | 1                  | 31                      | -                       | 49                       | 201                       | 26                        | 17                          | 28                  |
| Other deductions.....   | 466,226          | 75,211                              | 391,015   | 27,331      | 13,244             | 23,541                  | 29,200                  | 50,273                   | 72,530                    | 50,217                    | 40,396                      | 84,283              |
| Gross profit (less loss).....                                       | 1,704,889        | 262,328                             | 1,442,561   | 77,055      | 55,829             | 100,574                 | 124,609                 | 186,785                  | 237,447                   | 179,477                   | 144,407                     | 336,382             |
| Gross profit.....   | 1,710,858        | 263,218                             | 1,447,640   | 77,429      | 56,909             | 100,831                 | 124,629                 | 187,407                  | 238,988                   | 179,528                   | 144,805                     | 337,114             |
| Gross loss.....   | 5,969            | 890                                 | 5,079   | 374         | 1,080              | 257                     | 20                      | 622                      | 1,545                     | 51                        | 398                         | 732                 |
| Net profit (less loss).....   | 544,305          | 80,217                              | 464,088   | 25,303      | 25,811             | 40,940                  | 50,007                  | 67,149                   | 75,511                    | 57,505                    | 42,860                      | 79,002              |
| Net profit.....   | 608,336          | 91,013                              | 517,323   | 29,166      | 29,876             | 43,705                  | 52,258                  | 70,454                   | 84,725                    | 62,636                    | 48,006                      | 96,497              |
| Net loss.....   | 64,031           | 10,796                              | 53,235  | 3,863       | 4,065              | 2,765                   | 2,251                   | 3,305                    | 9,214                     | 5,131                     | 5,146                       | 17,495              |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Number of partnerships.....   | 15,206           | 8,176                               | 7,030   | 892         | 1,653              | 1,588                   | 1,127                   | 618                      | 789                       | 225                       | 100                         | 38                  |
| Number of partners.....   | 40,298           | 21,693                              | 18,605  | 2,034       | 3,758              | 4,124                   | 2,595                   | 1,513                    | 2,024                     | 710                       | 1,547                       | 300                 |
| (Thousand dollars)  |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Total assets.....   | -                | -                                   | 492,456   | -           | 7,939              | 26,253                  | 41,448                  | 44,964                   | 114,367                   | 74,637                    | 69,920                      | 112,928             |
| Total receipts.....   | 1,254,433        | 392,749                             | 861,684   | 32,765      | 51,707             | 72,949                  | 90,114                  | 106,020                  | 185,888                   | 120,107                   | 97,038                      | 105,096             |
| Business receipts.....  | 1,230,227        | 388,366                             | 841,861   | 31,935      | 51,255             | 72,457                  | 89,705                  | 102,836                  | 183,459                   | 117,199                   | 90,744                      | 102,271             |
| Income from other partnerships, etc.....                            | 780              | 70                                  | 710   | -           | -                  | -                       | -                       | -                        | -                         | 35                        | -                           | 675                 |
| Nonqualifying dividends.....  | 11               | 1                                   | 10  | -           | -                  | -                       | -                       | -                        | -                         | 10                        | -                           | -                   |
| Interest.....   | 1,895            | 52                                  | 1,843   | 14          | 5                  | 45                      | 18                      | 27                       | 119                       | 797                       | 651                         | 167                 |
| Rents.....  | 3,957            | 254                                 | 3,703   | 15          | -                  | 312                     | 132                     | 420                      | 780                       | 1,152                     | 387                         | 505                 |
| Royalties.....  | 60               | 54                                  | 6   | -           | -                  | 5                       | -                       | -                        | -                         | -                         | -                           | 1                   |
| Net farm profit.....  | 53               | 19                                  | 34  | -           | 34                 | -                       | -                       | -                        | -                         | -                         | -                           | -                   |
| Net gain, noncapital assets.....                                    | 4,786            | 1,939                               | 2,847   | 770         | 376                | 16                      | 17                      | 367                      | 716                       | 264                       | 79                          | 242                 |
| Other receipts.....   | 12,664           | 1,994                               | 10,670  | 31          | 37                 | 114                     | 242                     | 2,370                    | 814                       | 650                       | 5,177                       | 1,235               |
| Total deductions.....   | 1,102,215        | 327,366                             | 774,849   | 28,769      | 40,611             | 62,748                  | 81,855                  | 92,189                   | 173,732                   | 109,535                   | 86,772                      | 98,638              |
| Cost of sales and operations, total.....                            | 680,192          | 186,407                             | 493,785   | 16,752      | 26,602             | 37,067                  | 55,138                  | 53,090                   | 108,652                   | 72,601                    | 58,225                      | 65,658              |
| Inventory, beginning-of-year.....                                   | 14,816           | 3,108                               | 11,708  | 76          | 42                 | 374                     | 1,138                   | 2,166                    | 2,985                     | 1,719                     | 2,786                       | 422                 |
| Purchases.....  | 427,917          | 75,024                              | 172,893   | 3,774       | 7,861              | 10,602                  | 13,562                  | 18,068                   | 43,398                    | 26,619                    | 29,509                      | 19,500              |
| Cost of labor.....  | 229,579          | 51,846                              | 177,733   | 5,812       | 6,309              | 13,706                  | 14,234                  | 19,746                   | 39,405                    | 29,007                    | 19,358                      | 30,156              |
| Material and supplies.....  | 29,341           | 9,201                               | 20,140  | 663         | 718                | 2,519                   | 994                     | 2,803                    | 5,279                     | 1,818                     | 1,316                       | 4,030               |
| Other costs.....  | 174,107          | 50,119                              | 123,988   | 6,473       | 11,765             | 10,034                  | 25,358                  | 11,087                   | 22,795                    | 15,451                    | 8,233                       | 12,792              |
| Less: Inventory, end-of-year.....                                   | 15,568           | 2,891                               | 12,677  | 46          | 93                 | 168                     | 148                     | 780                      | 5,210                     | 2,013                     | 2,977                       | 1,242               |
| Salaries and wages.....   | 21,512           | 5,190                               | 16,322  | 32          | 330                | 1,353                   | 1,440                   | 796                      | 2,809                     | 1,747                     | 4,813                       | 3,002               |
| Payments to partners.....   | 23,633           | 6,891                               | 16,742  | 1,290       | 1,159              | 4,266                   | 2,250                   | 1,849                    | 3,008                     | 1,715                     | 612                         | 593                 |
| Rent.....   | 31,992           | 8,504                               | 23,488  | 1,359       | 2,918              | 2,350                   | 1,242                   | 2,934                    | 5,671                     | 3,436                     | 1,698                       | 1,920               |
| Interest.....   | 15,804           | 5,055                               | 10,749  | 418         | 245                | 468                     | 1,209                   | 939                      | 2,708                     | 1,340                     | 1,306                       | 2,114               |
| Taxes.....  | 43,377           | 12,979                              | 30,398  | 876         | 881                | 2,227                   | 2,653                   | 6,268                    | 7,425                     | 4,392                     | 3,257                       | 2,419               |
| Casualty losses.....  | 716              | 35                                  | 681   | -           | -                  | 1                       | 14                      | 11                       | 601                       | 6                         | 47                          | 1                   |
| Bad debts.....  | 1,472            | 140                                 | 1,332   | 42          | 31                 | 344                     | 81                      | 196                      | 227                       | 110                       | 144                         | 157                 |
| Repairs.....  | 52,613           | 19,714                              | 32,899  | 1,548       | 1,704              | 2,565                   | 2,864                   | 3,616                    | 10,248                    | 4,071                     | 4,034                       | 2,249               |
| Depreciation.....   | 78,083           | 28,012                              | 50,071  | 2,108       | 1,869              | 3,937                   | 5,264                   | 5,804                    | 11,895                    | 6,931                     | 5,034                       | 7,229               |
| Amortization.....   | 1,564            | 6                                   | 1,558   | 1           | -                  | -                       | -                       | -                        | 1                         | -                         | -                           | 1,556               |
| Depletion.....  | 262              | 65                                  | 197   | -           | -                  | 2                       | -                       | 62                       | 53                        | 9                         | -                           | 71                  |
| Retirement plans, etc.....  | 1,035            | 129                                 | 906   | 30          | 12                 | 34                      | 1                       | 31                       | 256                       | 294                       | 107                         | 141                 |
| Net loss from other partnerships, etc.....                          | 19               | -                                   | 19  | -           | -                  | -                       | -                       | -                        | -                         | 4                         | 15                          | -                   |
| Net farm loss.....  | 79               | 78                                  | 1   | -           | -                  | -                       | -                       | 1                        | -                         | -                         | -                           | -                   |
| Net loss, noncapital assets.....                                    | 386              | 160                                 | 226   | -           | 25                 | -                       | 86                      | 16                       | 29                        | 3                         | 66                          | 1                   |
| Other deductions.....   | 149,476          | 54,001                              | 95,475  | 4,313       | 4,835              | 8,134                   | 9,613                   | 16,576                   | 20,149                    | 12,876                    | 7,452                       | 11,527              |
| Gross profit (less loss).....                                       | 550,035          | 201,959                             | 348,076   | 15,183      | 24,653             | 35,390                  | 34,567                  | 49,746                   | 74,807                    | 44,598                    | 32,519                      | 36,613              |
| Gross profit.....   | 550,691          | 201,964                             | 348,727   | 15,183      | 24,769             | 35,487                  | 34,784                  | 49,916                   | 74,838                    | 44,601                    | 32,536                      | 36,613              |
| Gross loss.....   | 656              | 5                                   | 651   | -           | 116                | 97                      | 217                     | 170                      | 31                        | 3                         | 17                          | -                   |
| Net profit (less loss).....   | 152,218          | 65,383                              | 86,835  | 3,996       | 11,096             | 10,201                  | 8,259                   | 13,831                   | 12,156                    | 10,572                    | 10,266                      | 6,458               |
| Net profit.....   | 172,144          | 68,393                              | 103,751   | 5,452       | 11,566             | 11,805                  | 10,386                  | 14,649                   | 15,513                    | 11,277                    | 11,172                      | 11,931              |
| Net loss.....   | 19,926           | 3,010                               | 16,916  | 1,456       | 470                | 1,604                   | 2,127                   | 818                      | 3,357                     | 705                       | 906                         | 5,473               |

Footnotes at end of table.

Table 3.7—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

| Industrial division and item               | All partnerships | Partnerships without balance sheets | Partnerships with balance sheets, by size of total assets |             |                    |                         |                         |                          |                           |                           |                             |                     |
|--|------------------|-------------------------------------|---|-------------|--------------------|-------------------------|-------------------------|--------------------------|---------------------------|---------------------------|-----------------------------|---------------------|
|  |                  |                                     | Total   | Zero assets | \$1 under \$10,000 | \$10,000 under \$25,000 | \$25,000 under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$250,000 | \$250,000 under \$500,000 | \$500,000 under \$1,000,000 | \$1,000,000 or more |
|  | (1)              | (2)                                 | (3)   | (4)         | (5)                | (6)                     | (7)                     | (8)                      | (9)                       | (10)                      | (11)                        | (12)                |
| <b>WHOLESALE AND RETAIL TRADE</b>          |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Number of partnerships.....                | 209,324          | 92,696                              | 116,628   | 13,936      | 23,735             | 20,690                  | 20,669                  | 18,477                   | 13,489                    | 3,837                     | 1,247                       | 548                 |
| Number of partners.....                    | 472,390          | 201,324                             | 270,866   | 30,298      | 52,900             | 45,604                  | 46,030                  | 43,672                   | 33,150                    | 11,536                    | 4,517                       | 3,159               |
| <i>(Thousand dollars)</i>                  |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Total assets.....                          | -                | -                                   | 7,921,979   | -           | 107,895            | 349,345                 | 742,412                 | 1,318,679                | 2,055,543                 | 1,306,535                 | 838,590                     | 1,202,980           |
| Total receipts.....                        | 34,800,486       | 8,859,604                           | 25,940,882  | 1,227,602   | 972,100            | 1,733,209               | 2,744,387               | 4,066,497                | 5,849,789                 | 3,756,882                 | 2,288,502                   | 3,301,914           |
| Business receipts.....                     | 34,432,268       | 8,787,552                           | 25,644,716  | 1,213,211   | 965,299            | 1,725,734               | 2,726,865               | 4,030,209                | 5,776,304                 | 3,706,534                 | 2,251,929                   | 3,248,631           |
| Income from other partnerships, etc.....   | 4,387            | 2,464                               | 1,923   | 49          | 5                  | 2                       | 35                      | 86                       | 804                       | 159                       | 384                         | 399                 |
| Nonqualifying dividends.....               | 1,592            | 344                                 | 1,248   | 49          | 14                 | 3                       | 46                      | 180                      | 206                       | 82                        | 316                         | 352                 |
| Interest.....                              | 38,688           | 5,257                               | 33,431  | 983         | 150                | 245                     | 998                     | 2,268                    | 8,917                     | 7,349                     | 4,573                       | 7,948               |
| Rents.....                                 | 97,043           | 26,989                              | 70,054  | 2,830       | 1,439              | 1,685                   | 4,417                   | 8,532                    | 19,784                    | 10,171                    | 8,416                       | 12,780              |
| Royalties.....                             | 2,680            | 389                                 | 2,291   | 1           | 732                | 38                      | 169                     | 46                       | 543                       | 94                        | 105                         | 563                 |
| Net farm profit.....                       | 1,948            | 1,432                               | 516   | -           | -                  | 10                      | 49                      | -                        | 28                        | 204                       | 110                         | 115                 |
| Net gain, noncapital assets.....           | 12,728           | 2,663                               | 10,065  | 3,304       | 1,020              | 217                     | 394                     | 1,212                    | 1,387                     | 865                       | 313                         | 1,353               |
| Other receipts.....                        | 209,152          | 32,514                              | 176,638   | 7,175       | 3,441              | 5,275                   | 11,414                  | 23,964                   | 41,816                    | 31,424                    | 22,356                      | 29,773              |
| Total deductions.....                      | 32,520,659       | 8,169,405                           | 24,351,254  | 1,163,130   | 878,102            | 1,568,615               | 2,513,752               | 3,753,645                | 5,486,332                 | 3,594,919                 | 2,193,162                   | 3,199,597           |
| Cost of sales and operations, total.....   | 25,991,384       | 6,526,978                           | 19,464,406  | 907,522     | 642,389            | 1,180,227               | 1,905,962               | 2,898,196                | 4,375,604                 | 2,986,722                 | 1,814,806                   | 2,752,978           |
| Inventory, beginning-of-year.....          | 3,244,731        | 698,511                             | 2,546,220   | 163,482     | 42,037             | 107,407                 | 233,777                 | 416,192                  | 651,326                   | 394,757                   | 230,878                     | 306,364             |
| Purchases.....                             | 24,690,507       | 6,135,117                           | 18,555,390  | 845,323     | 612,714            | 1,147,815               | 1,855,566               | 2,843,743                | 4,201,813                 | 2,787,675                 | 1,707,147                   | 2,553,594           |
| Cost of labor.....                         | 200,597          | 36,329                              | 164,268   | 6,885       | 3,311              | 6,700                   | 16,890                  | 22,914                   | 36,673                    | 28,280                    | 21,412                      | 21,203              |
| Material and supplies.....                 | 169,976          | 63,498                              | 106,478   | 4,736       | 7,428              | 10,470                  | 11,619                  | 16,319                   | 20,456                    | 10,875                    | 4,559                       | 20,016              |
| Other costs.....                           | 1,125,392        | 323,218                             | 802,174   | 23,377      | 17,347             | 20,688                  | 45,345                  | 68,599                   | 162,606                   | 189,606                   | 102,379                     | 172,227             |
| Less: Inventory, end-of-year.....          | 3,439,819        | 729,695                             | 2,710,124   | 136,281     | 40,448             | 112,853                 | 257,235                 | 469,571                  | 697,270                   | 424,471                   | 251,569                     | 320,426             |
| Salaries and wages.....                    | 2,444,279        | 562,216                             | 1,882,063   | 92,097      | 70,600             | 129,641                 | 215,070                 | 328,147                  | 446,630                   | 249,237                   | 159,662                     | 190,979             |
| Payments to partners.....                  | 439,267          | 96,906                              | 342,361   | 19,238      | 24,309             | 35,633                  | 57,775                  | 68,974                   | 76,011                    | 30,895                    | 16,082                      | 13,444              |
| Rent.....                                  | 497,278          | 135,846                             | 362,432   | 23,020      | 31,994             | 46,623                  | 55,759                  | 65,051                   | 64,992                    | 30,026                    | 21,123                      | 22,844              |
| Interest.....                              | 150,855          | 32,561                              | 118,294   | 5,223       | 2,047              | 4,928                   | 9,577                   | 16,957                   | 28,049                    | 17,768                    | 11,691                      | 22,054              |
| Taxes.....                                 | 503,184          | 165,714                             | 337,470   | 18,721      | 14,172             | 24,969                  | 43,958                  | 60,849                   | 80,731                    | 47,665                    | 22,624                      | 23,781              |
| Casualty losses.....                       | 4,119            | 1,531                               | 2,588   | 313         | 347                | 598                     | 333                     | 249                      | 377                       | 234                       | 114                         | 23                  |
| Bad debts.....                             | 58,842           | 11,869                              | 46,973  | 3,031       | 832                | 1,428                   | 3,243                   | 8,442                    | 12,610                    | 6,860                     | 5,091                       | 5,436               |
| Repairs.....                               | 132,926          | 40,748                              | 92,178  | 4,784       | 4,294              | 7,329                   | 12,628                  | 15,277                   | 20,263                    | 10,700                    | 7,233                       | 9,670               |
| Depreciation.....                          | 350,985          | 103,147                             | 247,838   | 10,996      | 8,653              | 19,199                  | 30,448                  | 46,066                   | 60,455                    | 30,985                    | 17,253                      | 23,783              |
| Amortization.....                          | 1,021            | 255                                 | 766   | 28          | 22                 | 36                      | 237                     | 142                      | 180                       | 46                        | 32                          | 43                  |
| Depletion.....                             | 1,513            | 336                                 | 1,177   | -           | 6                  | 1                       | 78                      | 60                       | 339                       | 71                        | 270                         | 352                 |
| Retirement plans, etc.....                 | 8,353            | 822                                 | 7,531   | 139         | 171                | 261                     | 269                     | 681                      | 709                       | 942                       | 789                         | 3,570               |
| Net loss from other partnerships, etc..... | 529              | 246                                 | 283   | -           | -                  | 41                      | 2                       | 27                       | 95                        | 30                        | 34                          | 54                  |
| Net farm loss.....                         | 202              | 118                                 | 84  | 9           | -                  | -                       | -                       | 54                       | 1                         | -                         | 20                          | -                   |
| Net loss, noncapital assets.....           | 2,202            | 514                                 | 1,688   | 813         | 2                  | 37                      | 77                      | 143                      | 526                       | 33                        | 13                          | 44                  |
| Other deductions.....                      | 1,933,720        | 489,998                             | 1,444,122   | 77,196      | 78,264             | 117,664                 | 178,336                 | 244,330                  | 318,760                   | 182,705                   | 116,325                     | 130,542             |
| Gross profit (less loss).....              | 8,440,884        | 2,260,574                           | 6,180,310   | 305,689     | 322,910            | 545,507                 | 820,903                 | 1,132,013                | 1,400,700                 | 719,812                   | 437,123                     | 495,653             |
| Gross profit.....                          | 8,441,722        | 2,268,307                           | 6,193,415   | 308,758     | 323,738            | 545,710                 | 821,913                 | 1,134,286                | 1,402,040                 | 720,535                   | 437,226                     | 496,209             |
| Gross loss.....                            | 20,838           | 7,733                               | 13,105  | 3,069       | 828                | 203                     | 1,010                   | 2,273                    | 4,340                     | 723                       | 103                         | 556                 |
| Net profit (less loss).....                | 2,279,827        | 690,199                             | 1,589,628   | 64,472      | 93,998             | 164,594                 | 230,635                 | 312,852                  | 363,457                   | 161,963                   | 95,340                      | 102,317             |
| Net profit.....                            | 2,444,655        | 744,664                             | 1,699,791   | 85,604      | 108,515            | 175,773                 | 244,406                 | 330,262                  | 377,644                   | 171,042                   | 99,339                      | 107,206             |
| Net loss.....                              | 164,628          | 54,465                              | 110,163   | 21,132      | 14,517             | 11,179                  | 13,771                  | 17,410                   | 14,187                    | 9,079                     | 3,999                       | 4,889               |
| <b>Wholesale Trade</b>                     |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Number of partnerships.....                | 32,162           | 10,539                              | 21,623  | 2,409       | 4,785              | 3,074                   | 2,875                   | 3,320                    | 3,156                     | 1,216                     | 490                         | 298                 |
| Number of partners.....                    | 78,136           | 25,199                              | 52,937  | 5,438       | 10,707             | 6,703                   | 6,832                   | 7,855                    | 8,004                     | 3,651                     | 1,826                       | 1,921               |
| <i>(Thousand dollars)</i>                  |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Total assets.....                          | -                | -                                   | 2,346,141   | -           | 17,502             | 50,062                  | 103,783                 | 242,387                  | 492,949                   | 415,231                   | 332,773                     | 691,454             |
| Total receipts.....                        | 11,082,974       | 1,558,291                           | 9,524,683   | 432,987     | 182,807            | 299,762                 | 548,979                 | 952,532                  | 1,861,690                 | 1,718,826                 | 1,196,228                   | 2,330,872           |
| Business receipts.....                     | 10,976,571       | 1,546,374                           | 9,430,197   | 428,767     | 180,229            | 298,545                 | 546,301                 | 945,018                  | 1,837,942                 | 1,705,999                 | 1,185,779                   | 2,301,617           |
| Income from other partnerships, etc.....   | 1,518            | 525                                 | 993   | 23          | -                  | 1                       | 1                       | 66                       | 363                       | 93                        | 191                         | 256                 |
| Nonqualifying dividends.....               | 491              | 3                                   | 488   | -           | -                  | 1                       | 4                       | 1                        | 12                        | 306                       | 159                         | 199                 |
| Interest.....                              | 11,291           | 674                                 | 10,617  | 414         | 14                 | 51                      | 98                      | 365                      | 2,093                     | 1,386                     | 1,018                       | 5,178               |
| Rents.....                                 | 22,798           | 4,455                               | 18,343  | 265         | 277                | 108                     | 556                     | 2,154                    | 3,740                     | 2,221                     | 2,718                       | 6,244               |
| Royalties.....                             | 1,993            | 120                                 | 1,873   | -           | 726                | 38                      | 169                     | 46                       | 286                       | 44                        | 31                          | 533                 |
| Net farm profit.....                       | 1,545            | 1,276                               | 269   | -           | -                  | 49                      | 61                      | -                        | 29                        | 74                        | 115                         | 115                 |
| Net gain, noncapital assets.....           | 4,194            | 444                                 | 3,750   | 868         | 346                | 74                      | 168                     | 384                      | 384                       | 162                       | 1,303                       | 1,303               |
| Other receipts.....                        | 62,573           | 4,420                               | 58,153  | 2,650       | 1,215              | 945                     | 1,740                   | 4,714                    | 16,875                    | 8,598                     | 5,949                       | 15,467              |
| Total deductions.....                      | 10,526,540       | 1,460,873                           | 9,065,667   | 410,271     | 159,095            | 265,629                 | 503,051                 | 894,665                  | 1,758,052                 | 1,656,461                 | 1,153,108                   | 2,265,371           |
| Cost of sales and operations, total.....   | 9,003,985        | 1,228,988                           | 7,774,997   | 341,160     | 109,903            | 208,061                 | 409,190                 | 733,963                  | 1,488,481                 | 1,448,753                 | 1,005,954                   | 2,029,532           |
| Inventory, beginning-of-year.....          | 831,436          | 86,674                              | 745,162   | 44,335      | 6,472              | 11,622                  | 32,715                  | 69,780                   | 143,722                   | 124,543                   | 97,688                      | 212,285             |
| Purchases.....                             | 8,446,719        | 1,121,973                           | 7,324,746   | 324,865     | 102,272            | 192,631                 | 393,095                 | 696,931                  | 1,407,732                 | 1,347,142                 | 949,542                     | 1,910,536           |
| Cost of labor.....                         | 62,782           | 8,391                               | 54,391  | 3,125       | 344                | 625                     | 2,902                   | 6,941                    | 9,315                     | 8,872                     | 6,492                       | 15,775              |
| Material and supplies.....                 | 49,021           | 10,816                              | 38,205  | 1,105       | 854                | 4,463                   | 2,949                   | 3,281                    | 4,135                     | 6,494                     | 3,256                       | 11,668              |
| Other costs.....                           | 429,447          | 85,325                              | 344,122   | 8,075       | 5,001              | 10,907                  | 7,404                   | 31,149                   | 62,080                    | 77,942                    | 49,182                      | 92,382              |
| Less: Inventory, end-of-year.....          | 815,820          | 84,191                              | 731,629   | 40,345      | 5,040              | 12,187                  | 29,875                  | 74,119                   | 140,503                   | 116,240                   | 100,206                     | 213,114             |
| Salaries and wages.....                    | 553,826          | 72,834                              | 480,992   | 24,681      | 10,444             | 17,768                  | 30,402                  | 58,892                   | 102,375                   | 83,796                    | 60,612                      | 92,022              |
| Payments to partners.....                  | 99,481           | 16,251                              | 83,230  | 5,108       | 8,423              | 5,366                   | 7,669                   | 12,481                   | 19,396                    | 10,220                    | 6,463                       | 8,104               |
| Rent.....                                  | 75,438           | 11,257                              | 64,181  | 4,134       | 3,694              | 4,264                   | 5,948                   | 8,645                    | 12,259                    | 8,216                     | 6,663                       | 10,358              |
| Interest.....                              | 40,796           | 5,079                               | 35,717  | 1,547       | 238                | 886                     | 1,430                   | 2,837                    | 6,284                     | 5,079                     | 4,639                       | 12,777              |
| Taxes.....                                 | 106,208          | 19,069                              | 87,139  | 5,419       | 1,349              | 2,440                   | 5,100                   | 10,454                   | 20,428                    | 20,266                    | 9,092                       | 12,591              |
| Casualty losses.....                       | 424              | 143                                 | 281   | 30          | 1                  | 32                      | 2                       | 12                       | 87                        | 44                        | 69                          | 4                   |
| Bad debts.....                             | 16,302           | 3,018                               | 13,284  | 719         | 124                | 175                     | 519                     | 1,971                    | 2,644                     | 2,330                     | 2,075                       | 2,727               |
| Repairs.....                               | 30,749           | 5,976                               | 24,773  | 1,002       | 435                | 1,072                   | 2,460                   | 4,711                    | 4,035                     | 3,471                     | 6,315                       | 6,315               |
| Depreciation.....                          | 82,410           | 16,705                              | 65,705  | 2,495       | 1,516              | 3,027                   | 4,458                   | 8,748                    | 14,281                    | 10,595                    | 6,874                       | 13,711              |
| Amortization.....                          | 93               | 9                                   | 84  | 5           | 1                  | 26                      | 2                       | 1                        | 6                         | 17                        | 11                          | 11                  |
| Depletion.....                             | 1,044            | 73                                  | 971   | -           | 6                  | -                       | -                       | 60                       | 306                       | 55                        | 229                         | 315                 |
| Retirement plans, etc.....                 | 3,937            | 177                                 | 3,760   | 54          | 13                 | 71                      | 91                      | 77                       | 341                       | 451                       | 360                         | 2,302               |
| Net loss from other partnerships, etc..... | 339              | 171                                 | 168   | -           | -                  | 41                      | 2                       | 2                        | 60                        | 11                        | 22                          | 30                  |
| Net farm loss.....                         | 20               | -                                   | 20  | -           | -                  | -                       | -                       | -                        | -                         | -                         | -                           | -                   |
| Net loss, noncapital assets.....           | 513              | 39                                  | 474   | 12          | -                  | -                       | 3                       | 17                       | 397                       | 12                        | 20                          | 27                  |
| Other deductions.....                      | 510,975          | 81,084                              | 429,891   | 23,905      | 22,948             | 22,400                  | 36,927                  | 54,035                   | 85,997                    | 62,581                    | 46,553                      | 74,545              |
| Gross profit (less loss).....              | 1,972,586        | 317,386                             | 1,655,200   | 87,607      | 70,326             | 90,484                  | 137,111                 | 211,055                  | 349,641                   | 297,246                   | 179,825                     | 272,085             |
| Gross profit.....                          | 1,980,554        | 318,742                             | 1,661,812   | 88,744      | 70,724             | 90,484                  | 137,111                 | 211,254                  | 353,197                   | 297,832                   | 179,825                     | 27                  |



## Business Returns/1968 • Partnerships

Table 3.7—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

| Industrial division and item                    | All partnerships | Partnerships without balance sheets | Partnerships with balance sheets, by size of total assets |             |                    |                         |                         |                          |                           |                           |                             |                     |
|---|------------------|-------------------------------------|---|-------------|--------------------|-------------------------|-------------------------|--------------------------|---------------------------|---------------------------|-----------------------------|---------------------|
|   |                  |                                     | Total   | Zero assets | \$1 under \$10,000 | \$10,000 under \$25,000 | \$25,000 under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$250,000 | \$250,000 under \$500,000 | \$500,000 under \$1,000,000 | \$1,000,000 or more |
|   | (1)              | (2)                                 | (3)   | (4)         | (5)                | (6)                     | (7)                     | (8)                      | (9)                       | (10)                      | (11)                        | (12)                |
| <b>WHOLESALE AND RETAIL TRADE—Continued</b>     |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| <b>Retail Trade</b>                             |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Number of partnerships.....                     | 174,763          | 81,108                              | 93,655  | 11,414      | 18,823             | 17,401                  | 17,596                  | 14,855                   | 10,071                    | 2,512                     | 738                         | 245                 |
| Number of partners.....                         | 388,744          | 173,933                             | 214,811   | 24,609      | 41,913             | 38,460                  | 38,760                  | 35,132                   | 24,540                    | 7,595                     | 2,627                       | 1,175               |
| <i>(Thousand dollars)</i>                       |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Total assets.....                               | -                | -                                   | 5,447,247   | -           | 89,999             | 295,604                 | 630,894                 | 1,053,926                | 1,523,350                 | 855,701                   | 493,320                     | 504,453             |
| Total receipts.....                             | 23,198,280       | 7,168,442                           | 16,029,838  | 784,661     | 788,761            | 1,411,751               | 2,161,050               | 3,040,409                | 3,874,391                 | 1,953,222                 | 1,069,482                   | 946,111             |
| Business receipts.....                          | 22,939,557       | 7,108,680                           | 15,830,877  | 774,542     | 784,538            | 1,405,557               | 2,146,258               | 3,011,990                | 3,825,353                 | 1,916,574                 | 1,043,542                   | 922,523             |
| Income from other partnerships, etc.....        | 2,857            | 1,936                               | 921   | 26          | 5                  | 2                       | 34                      | 20                       | 440                       | 58                        | 193                         | 143                 |
| Nonqualifying dividends.....                    | 1,100            | 341                                 | 759   | 49          | 14                 | 2                       | 42                      | 179                      | 200                       | 70                        | 10                          | 193                 |
| Interest.....                                   | 27,116           | 4,545                               | 22,571  | 565         | 136                | 193                     | 900                     | 6,783                    | 5,864                     | 3,544                     | 2,716                       | 2,716               |
| Rents.....                                      | 73,362           | 22,366                              | 50,996  | 2,538       | 1,162              | 1,517                   | 3,829                   | 6,291                    | 15,791                    | 7,681                     | 5,661                       | 6,526               |
| Royalties.....                                  | 671              | 254                                 | 417   | 1           | 6                  | -                       | -                       | -                        | 257                       | 49                        | 74                          | 30                  |
| Net farm profit.....                            | 403              | 156                                 | 247   | -           | -                  | 10                      | -                       | -                        | 26                        | 175                       | 36                          | -                   |
| Net gain, noncapital assets.....                | 8,438            | 2,160                               | 6,278   | 2,436       | 674                | 143                     | 333                     | 1,043                    | 990                       | 461                       | 149                         | 49                  |
| Other receipts.....                             | 144,776          | 28,004                              | 116,772   | 4,504       | 2,226              | 4,327                   | 9,654                   | 19,016                   | 24,551                    | 22,290                    | 16,273                      | 13,931              |
| Total deductions.....                           | 21,510,230       | 6,585,284                           | 14,924,946  | 743,454     | 717,764            | 1,284,010               | 1,978,912               | 2,790,878                | 3,620,803                 | 1,859,707                 | 1,019,198                   | 910,220             |
| Cost of sales and operations, total.....        | 16,603,568       | 5,198,159                           | 11,405,409  | 559,317     | 531,932            | 956,744                 | 1,471,198               | 2,110,160                | 2,804,696                 | 1,475,802                 | 793,089                     | 702,471             |
| Inventory, beginning-of-year.....               | 2,359,552        | 602,379                             | 1,757,173   | 116,755     | 35,341             | 94,908                  | 199,008                 | 338,124                  | 493,117                   | 259,506                   | 129,240                     | 91,174              |
| Purchases.....                                  | 15,872,262       | 4,916,371                           | 10,955,891  | 514,215     | 510,033            | 960,314                 | 1,436,130               | 2,094,513                | 2,716,512                 | 1,379,814                 | 742,114                     | 622,246             |
| Cost of labor.....                              | 134,249          | 27,243                              | 107,006   | 3,210       | 2,967              | 6,075                   | 13,988                  | 15,872                   | 26,203                    | 18,782                    | 14,679                      | 5,230               |
| Material and supplies.....                      | 118,414          | 51,559                              | 66,855  | 3,601       | 6,572              | 5,531                   | 8,579                   | 12,916                   | 16,037                    | 4,249                     | 1,075                       | 8,295               |
| Other costs.....                                | 686,004          | 235,457                             | 450,547   | 15,262      | 12,299             | 9,771                   | 37,775                  | 35,242                   | 97,167                    | 110,247                   | 52,938                      | 79,846              |
| Less: Inventory, end-of-year.....               | 2,566,913        | 634,850                             | 1,932,063   | 93,726      | 35,280             | 99,855                  | 224,282                 | 386,507                  | 544,340                   | 296,796                   | 146,957                     | 104,320             |
| Salaries and wages.....                         | 1,851,059        | 480,850                             | 1,370,209   | 66,856      | 60,156             | 110,904                 | 182,390                 | 263,543                  | 334,150                   | 157,832                   | 96,835                      | 97,543              |
| Payments to partners.....                       | 332,129          | 79,022                              | 253,107   | 13,777      | 15,639             | 29,935                  | 48,850                  | 55,297                   | 55,041                    | 19,950                    | 9,415                       | 5,203               |
| Rent.....                                       | 416,449          | 122,947                             | 293,502   | 18,300      | 28,254             | 42,014                  | 49,428                  | 55,748                   | 51,780                    | 21,321                    | 14,064                      | 12,263              |
| Interest.....                                   | 108,182          | 27,192                              | 80,990  | 3,649       | 1,809              | 3,978                   | 8,087                   | 13,820                   | 21,244                    | 12,302                    | 6,882                       | 9,219               |
| Taxes.....                                      | 388,479          | 144,456                             | 244,023   | 13,185      | 12,822             | 22,301                  | 38,509                  | 49,363                   | 57,533                    | 26,032                    | 13,220                      | 11,058              |
| Casualty losses.....                            | 3,669            | 1,376                               | 2,293   | 283         | 346                | 566                     | 331                     | 235                      | 286                       | 182                       | 45                          | 19                  |
| Bad debts.....                                  | 41,355           | 8,694                               | 32,661  | 2,181       | 708                | 1,170                   | 3,712                   | 6,235                    | 9,736                     | 4,311                     | 2,944                       | 2,664               |
| Repairs.....                                    | 99,918           | 34,322                              | 65,596  | 3,718       | 3,858              | 6,180                   | 11,223                  | 12,578                   | 14,715                    | 6,366                     | 3,671                       | 3,287               |
| Depreciation.....                               | 262,773          | 85,018                              | 177,755   | 8,369       | 7,104              | 15,955                  | 25,768                  | 36,587                   | 44,525                    | 19,412                    | 10,147                      | 9,888               |
| Amortization.....                               | 926              | 246                                 | 680   | 23          | 21                 | 10                      | 235                     | 131                      | 174                       | 28                        | 26                          | 32                  |
| Depletion.....                                  | 469              | 263                                 | 206   | -           | -                  | 1                       | 78                      | -                        | 33                        | 16                        | 41                          | 37                  |
| Retirement plans, etc.....                      | 4,313            | 643                                 | 3,670   | 85          | 158                | 190                     | 178                     | 565                      | 348                       | 456                       | 422                         | 1,268               |
| Net loss from other partnerships, etc.....      | 184              | 69                                  | 115   | -           | -                  | -                       | -                       | 25                       | 35                        | 19                        | 12                          | 24                  |
| Net farm loss.....                              | 182              | 118                                 | 64  | 9           | -                  | -                       | -                       | 54                       | 1                         | -                         | -                           | -                   |
| Net loss, noncapital assets.....                | 1,687            | 475                                 | 1,212   | 801         | 2                  | 37                      | 74                      | 126                      | 127                       | 21                        | 7                           | 17                  |
| Other deductions.....                           | 1,394,888        | 401,434                             | 996,454   | 52,571      | 54,955             | 94,025                  | 139,851                 | 186,411                  | 226,379                   | 115,657                   | 68,378                      | 55,227              |
| Gross profit (less loss).....                   | 6,335,989        | 1,910,521                           | 4,425,468   | 215,225     | 252,606            | 448,813                 | 675,060                 | 901,830                  | 1,020,657                 | 440,772                   | 250,453                     | 220,052             |
| Gross profit.....                               | 6,348,831        | 1,916,898                           | 4,431,933   | 217,157     | 253,008            | 449,016                 | 676,070                 | 903,904                  | 1,021,261                 | 440,909                   | 250,556                     | 220,052             |
| Gross loss.....                                 | 12,842           | 6,377                               | 6,465   | 1,932       | 402                | 203                     | 1,010                   | 2,074                    | 604                       | 137                       | 103                         | -                   |
| Net profit (less loss).....                     | 1,688,050        | 583,158                             | 1,104,892   | 41,207      | 70,997             | 127,741                 | 182,138                 | 249,531                  | 253,588                   | 93,515                    | 50,284                      | 35,891              |
| Net profit.....                                 | 1,813,360        | 629,742                             | 1,183,618   | 54,912      | 81,132             | 137,770                 | 194,590                 | 261,627                  | 263,598                   | 100,320                   | 52,282                      | 37,387              |
| Net loss.....                                   | 125,310          | 46,584                              | 78,726  | 13,705      | 10,135             | 10,029                  | 12,452                  | 12,096                   | 10,010                    | 6,805                     | 1,998                       | 1,496               |
| <b>Wholesale and Retail Trade not Allocable</b> |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Number of partnerships.....                     | 2,399            | 1,049                               | 1,350   | (*)         | (*)                | 215                     | 198                     | 302                      | 262                       | 109                       | 19                          | 5                   |
| Number of partners.....                         | 5,510            | 2,392                               | 3,118   | (*)         | (*)                | 441                     | 438                     | 685                      | 606                       | 290                       | 64                          | 63                  |
| <i>(Thousand dollars)</i>                       |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Total assets.....                               | -                | -                                   | 128,591   | -           | (*)                | 3,679                   | 7,735                   | 22,366                   | 39,244                    | 35,603                    | 12,497                      | 7,073               |
| Total receipts.....                             | 519,232          | 132,871                             | 386,361   | (*)         | (*)                | 21,696                  | 34,358                  | 73,556                   | 113,708                   | 84,834                    | 22,792                      | 24,931              |
| Business receipts.....                          | 516,140          | 132,498                             | 383,642   | (*)         | (*)                | 21,632                  | 34,306                  | 73,201                   | 113,009                   | 83,961                    | 22,608                      | 24,491              |
| Income from other partnerships, etc.....        | 12               | 3                                   | 9   | -           | -                  | -                       | -                       | -                        | 1                         | 8                         | -                           | -                   |
| Nonqualifying dividends.....                    | 1                | -                                   | 1   | -           | -                  | -                       | -                       | -                        | -                         | -                         | -                           | -                   |
| Interest.....                                   | 281              | 38                                  | 243   | (*)         | -                  | 1                       | -                       | 33                       | 41                        | 99                        | 11                          | 54                  |
| Rents.....                                      | 883              | 168                                 | 715   | (*)         | -                  | 60                      | 32                      | 87                       | 253                       | 209                       | 37                          | 10                  |
| Royalties.....                                  | 16               | 15                                  | 1   | -           | -                  | -                       | -                       | -                        | -                         | 1                         | -                           | -                   |
| Net farm profit.....                            | -                | -                                   | -   | -           | -                  | -                       | -                       | -                        | -                         | -                         | -                           | -                   |
| Net gain, noncapital assets.....                | 96               | 59                                  | 37  | -           | -                  | -                       | -                       | 1                        | 13                        | 20                        | 2                           | 1                   |
| Other receipts.....                             | 1,803            | 90                                  | 1,713   | (*)         | -                  | 3                       | 20                      | 234                      | 390                       | 536                       | 134                         | 375                 |
| Total deductions.....                           | 483,889          | 123,248                             | 360,641   | (*)         | (*)                | 18,976                  | 31,825                  | 68,102                   | 107,477                   | 78,751                    | 20,856                      | 24,006              |
| Cost of sales and operations, total.....        | 383,831          | 99,831                              | 284,000   | (*)         | (*)                | 15,422                  | 25,574                  | 54,073                   | 82,427                    | 62,167                    | 15,763                      | 20,975              |
| Inventory, beginning-of-year.....               | 53,343           | 9,458                               | 43,885  | (*)         | (*)                | 877                     | 2,054                   | 8,288                    | 12,487                    | 10,708                    | 3,950                       | 2,905               |
| Purchases.....                                  | 371,526          | 96,773                              | 274,753   | (*)         | (*)                | 14,870                  | 26,341                  | 52,299                   | 77,569                    | 60,719                    | 15,491                      | 20,812              |
| Cost of labor.....                              | 3,566            | 695                                 | 2,871   | (*)         | -                  | -                       | -                       | 101                      | 1,155                     | 626                       | 241                         | 198                 |
| Material and supplies.....                      | 2,541            | 1,123                               | 1,418   | (*)         | (*)                | 476                     | 91                      | 122                      | 284                       | 132                       | 228                         | 53                  |
| Other costs.....                                | 9,941            | 2,436                               | 7,505   | (*)         | (*)                | 10                      | 166                     | 2,208                    | 3,359                     | 1,417                     | 259                         | (*)                 |
| Less: Inventory, end-of-year.....               | 57,086           | 10,654                              | 46,432  | (*)         | (*)                | 811                     | 3,078                   | 8,945                    | 12,427                    | 11,435                    | 4,406                       | 2,992               |
| Salaries and wages.....                         | 39,394           | 8,532                               | 30,862  | (*)         | -                  | 969                     | 2,278                   | 5,712                    | 10,105                    | 7,609                     | 2,215                       | 1,414               |
| Payments to partners.....                       | 7,657            | 1,633                               | 6,024   | (*)         | (*)                | 332                     | 1,196                   | 1,574                    | 1,574                     | 725                       | 204                         | 137                 |
| Rent.....                                       | 5,391            | 1,642                               | 3,749   | (*)         | (*)                | 345                     | 383                     | 658                      | 953                       | 489                       | 396                         | 223                 |
| Interest.....                                   | 1,877            | 290                                 | 1,587   | (*)         | -                  | 64                      | 60                      | 300                      | 521                       | 387                       | 170                         | 58                  |
| Taxes.....                                      | 8,497            | 2,189                               | 6,308   | (*)         | (*)                | 228                     | 349                     | 1,032                    | 2,770                     | 1,367                     | 312                         | 132                 |
| Casualty losses.....                            | 26               | 12                                  | 14  | -           | -                  | -                       | -                       | 2                        | 4                         | 8                         | -                           | -                   |
| Bad debts.....                                  | 1,185            | 157                                 | 1,028   | (*)         | -                  | 83                      | 12                      | 236                      | 230                       | 219                       | 72                          | 45                  |
| Repairs.....                                    | 2,259            | 450                                 | 1,809   | (*)         | (*)                | 77                      | 133                     | 239                      | 837                       | 299                       | 91                          | 68                  |
| Depreciation.....                               | 5,802            | 1,424                               | 4,378   | (*)         | (*)                | 217                     | 222                     | 731                      | 1,649                     | 978                       | 232                         | 184                 |
| Amortization.....                               | 2                | -                                   | 2   | -           | -                  | -                       | -                       | -                        | 1                         | 1                         | -                           | -                   |
| Depletion.....                                  | -                | -                                   | -   | -           | -                  | -                       | -                       | -                        | -                         | -                         | -                           | -                   |
| Retirement plans, etc.....                      | 103              | 2                                   | 101   | -           | -                  | -                       | -                       | -                        | 39                        | 20                        | 7                           | -                   |
| Net loss from other partnerships, etc.....      | 6                | 6                                   | -   | -           | -                  | -                       | -                       | -                        | -                         | -                         | -                           | -                   |
| Net farm loss.....                              | -                | -                                   | -   | -           | -                  | -                       | -                       | -                        | -                         | -                         | -                           | -                   |
| Net loss, noncapital assets.....                | 2                | -                                   | 2   | -           | -                  | -                       | -                       | -                        | -                         | -                         | -                           | -                   |
| Other deductions.....                           | 27,857           | 7,080                               | 20,777  | (*)         | (*)                | 1,239                   | 1,558                   | 3,884                    | 6,384                     | 4,467                     | 1,394                       | 770                 |
| Gross profit (less loss).....                   | 132,309          | 32,667                              | 99,642  | (*)         | (*)                | 6,210                   | 8,732                   | 19,128                   | 30,582                    | 21,794                    | 6,845                       | 3,516               |
| Gross profit.....                               | 132,337          | 32,667                              | 99,670  | (*)         | (*)                | 6,210                   | 8,732                   | 19,128                   | 30,582                    | 21,794                    | 6,845                       | 3,516               |
| Gross loss.....                                 | 28               | -                                   | 28  | -           | -                  | -                       | -                       | -                        | -                         | -                         | -                           | -                   |
| Net profit (less loss).....                     | 35,343           | 9,623                               | 25,720  | (*)         | (*)                | 2,720                   | 2,533                   | 5,454                    | 6,231                     | 6,083                     | 1,936                       | 925                 |
| Net profit.....                                 | 37,070           | 9,816                               | 27,254  | (*)         | (*)                | 2,720                   | 2,554                   | 5,661                    | 6,510                     | 6,223                     | 1,975                       | 925                 |
| Net loss.....                                   | 1,727            | 193                                 | 1,534   | (*)         | (*)                | -                       | 21                      | 207                      | 279                       | 140                       | 39                          | -                   |

Footnotes at end of table.

## Business Returns/1968 • Partnerships

191

Table 3.7--INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS--Continued

| Industrial division and item               | All partnerships | Partnerships without balance sheets | Partnerships with balance sheets, by size of total assets |             |                    |                         |                         |                          |                           |                           |                             |                     |
|--|------------------|-------------------------------------|---|-------------|--------------------|-------------------------|-------------------------|--------------------------|---------------------------|---------------------------|-----------------------------|---------------------|
|  |                  |                                     | Total   | Zero assets | \$1 under \$10,000 | \$10,000 under \$25,000 | \$25,000 under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$250,000 | \$250,000 under \$500,000 | \$500,000 under \$1,000,000 | \$1,000,000 or more |
|  | (1)              | (2)                                 | (3)   | (4)         | (5)                | (6)                     | (7)                     | (8)                      | (9)                       | (10)                      | (11)                        | (12)                |
| FINANCE, INSURANCE, AND REAL ESTATE        |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Number of partnerships.....                | 298,531          | 102,021                             | 196,510   | 13,196      | 22,960             | 26,095                  | 30,964                  | 32,104                   | 35,236                    | 16,676                    | 11,100                      | 8,179               |
| Number of partners.....                    | 1,476,613        | 491,459                             | 985,154   | 53,641      | 115,210            | 105,477                 | 118,663                 | 134,488                  | 158,811                   | 93,150                    | 85,704                      | 120,010             |
| (Thousand dollars)                         |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Total assets.....                          | -                | -                                   | 55,482,408  | -           | 110,180            | 452,711                 | 1,127,995               | 2,288,428                | 5,569,880                 | 5,920,505                 | 7,742,636                   | 32,270,073          |
| Total receipts.....                        | 10,690,078       | 1,490,020                           | 9,200,058   | 277,706     | 171,869            | 196,460                 | 318,979                 | 487,772                  | 991,414                   | 904,601                   | 1,049,259                   | 4,801,998           |
| Business receipts.....                     | 9,397,480        | 1,259,926                           | 8,137,554   | 237,110     | 153,843            | 173,046                 | 288,944                 | 451,337                  | 839,732                   | 814,282                   | 935,814                     | 4,193,446           |
| Income from other partnerships, etc.....   | 52,124           | 8,103                               | 44,021  | 1,034       | 169                | 279                     | 1,715                   | 870                      | 3,265                     | 10,935                    | 3,124                       | 22,630              |
| Nonqualifying dividends.....               | 19,758           | 13,699                              | 6,059   | 202         | 45                 | 57                      | 118                     | 195                      | 675                       | 729                       | 313                         | 3,725               |
| Interest.....                              | 575,706          | 79,867                              | 495,839   | 10,096      | 3,124              | 5,266                   | 14,197                  | 17,152                   | 45,120                    | 34,971                    | 49,284                      | 316,629             |
| Rents.....                                 | 175,256          | 51,238                              | 124,018   | 6,653       | 3,321              | 5,921                   | 17,362                  | 8,066                    | 25,467                    | 17,724                    | 20,501                      | 32,773              |
| Royalties.....                             | 70,218           | 11,074                              | 59,144  | 1,467       | 1,461              | 9,997                   | 2,213                   | 823                      | 8,584                     | 11,593                    | 8,321                       | 14,685              |
| Net farm profit.....                       | 1,259            | 1,095                               | 164   | 3           | 13                 | -                       | -                       | 4                        | 129                       | -                         | 2                           | 13                  |
| Net gain, noncapital assets.....           | 71,801           | 15,080                              | 56,721  | 12,134      | 408                | 931                     | 1,775                   | 4,349                    | 3,223                     | 4,330                     | 18,400                      | 11,171              |
| Other receipts.....                        | 326,476          | 49,938                              | 276,538   | 9,007       | 9,285              | 3,492                   | 4,096                   | 4,976                    | 15,219                    | 10,037                    | 13,500                      | 206,926             |
| Total deductions.....                      | 9,622,234        | 1,101,832                           | 8,520,402   | 261,364     | 131,493            | 159,427                 | 242,664                 | 396,177                  | 849,878                   | 848,516                   | 1,082,365                   | 4,548,518           |
| Cost of sales and operations, total.....   | 501,621          | 108,055                             | 393,566   | 58,841      | 27,742             | 13,706                  | 25,325                  | 28,768                   | 53,287                    | 42,972                    | 21,524                      | 121,401             |
| Inventory, beginning-of-year.....          | 76,882           | 14,734                              | 62,148  | 1,063       | 573                | 3,772                   | 9,843                   | 6,595                    | 9,083                     | 8,399                     | 2,512                       | 20,308              |
| Purchases.....                             | 200,580          | 53,439                              | 147,141   | 51,222      | 9,469              | 3,712                   | 11,194                  | 9,432                    | 12,572                    | 22,876                    | 3,883                       | 22,777              |
| Cost of labor.....                         | 15,271           | 4,301                               | 10,970  | 352         | 567                | 546                     | 1,639                   | 2,357                    | 1,544                     | 871                       | 557                         | 2,537               |
| Material and supplies.....                 | 5,948            | 492                                 | 5,456   | 13          | 721                | 28                      | 935                     | 260                      | 1,648                     | 187                       | 43                          | 1,621               |
| Other costs.....                           | 282,183          | 52,021                              | 230,162   | 7,738       | 17,193             | 7,702                   | 10,872                  | 17,166                   | 36,186                    | 15,945                    | 18,261                      | 99,099              |
| Less: Inventory, end-of-year.....          | 79,243           | 16,932                              | 62,311  | 1,551       | 781                | 2,054                   | 9,158                   | 7,042                    | 7,746                     | 5,306                     | 3,732                       | 24,941              |
| Salaries and wages.....                    | 1,300,415        | 108,852                             | 1,191,563   | 14,832      | 10,880             | 13,118                  | 19,431                  | 23,178                   | 52,361                    | 43,196                    | 60,775                      | 953,792             |
| Payments to partners.....                  | 253,177          | 30,795                              | 222,382   | 6,223       | 8,331              | 5,836                   | 16,371                  | 12,589                   | 10,328                    | 13,207                    | 140,561                     | 140,561             |
| Rent.....                                  | 225,641          | 19,657                              | 205,984   | 5,926       | 5,263              | 14,245                  | 11,707                  | 9,120                    | 19,654                    | 10,798                    | 22,885                      | 106,386             |
| Interest.....                              | 2,012,793        | 162,652                             | 1,850,141   | 42,642      | 10,766             | 13,430                  | 27,493                  | 60,582                   | 177,396                   | 213,557                   | 308,856                     | 995,419             |
| Taxes.....                                 | 1,059,957        | 138,310                             | 921,647   | 19,889      | 8,324              | 17,153                  | 31,876                  | 60,737                   | 128,935                   | 119,871                   | 141,680                     | 393,182             |
| Casualty losses.....                       | 6,057            | 2,223                               | 3,834   | 110         | 432                | 81                      | 104                     | 1,699                    | 1,002                     | 5                         | 169                         | 169                 |
| Bad debts.....                             | 25,511           | 5,534                               | 19,977  | 564         | 1,504              | 190                     | 1,490                   | 1,958                    | 2,038                     | 1,635                     | 1,476                       | 9,122               |
| Repairs.....                               | 249,559          | 45,988                              | 203,571   | 4,311       | 2,493              | 5,267                   | 10,774                  | 18,806                   | 33,645                    | 34,077                    | 31,294                      | 62,904              |
| Depreciation.....                          | 1,488,744        | 171,645                             | 1,317,099   | 24,990      | 6,482              | 16,626                  | 37,937                  | 71,427                   | 169,558                   | 188,098                   | 244,519                     | 557,462             |
| Amortization.....                          | 3,631            | 150                                 | 3,481   | 28          | 11                 | 44                      | 103                     | 42                       | 202                       | 643                       | 216                         | 2,192               |
| Depletion.....                             | 38,239           | 5,654                               | 32,585  | 42          | 143                | 2,295                   | 554                     | 74                       | 1,393                     | 3,612                     | 2,551                       | 21,921              |
| Retirement plans, etc.....                 | 34,368           | 1,497                               | 32,871  | 19          | 235                | 3                       | 36                      | 79                       | 307                       | 221                       | 268                         | 31,703              |
| Net loss from other partnerships, etc..... | 89,919           | 19,344                              | 70,575  | 798         | 1,078              | 4,240                   | 3,630                   | 5,032                    | 11,951                    | 3,634                     | 23,770                      | 16,442              |
| Net farm loss.....                         | 2,119            | 201                                 | 1,918   | -           | -                  | -                       | -                       | 1,611                    | 13                        | -                         | 293                         | -                   |
| Net loss, noncapital assets.....           | 21,409           | 7,469                               | 13,940  | 6,873       | 520                | 871                     | 162                     | 1,253                    | 1,352                     | 305                       | 401                         | 2,203               |
| Other deductions.....                      | 2,309,074        | 273,806                             | 2,035,268   | 75,276      | 47,489             | 52,322                  | 62,777                  | 97,035                   | 183,498                   | 174,567                   | 208,645                     | 1,133,659           |
| Gross profit (less loss).....              | 1,151,871        | 173,871                             | 7,743,988   | 178,269     | 126,101            | 159,340                 | 263,619                 | 422,569                  | 836,445                   | 771,310                   | 914,290                     | 4,072,045           |
| Gross profit.....                          | 8,898,663        | 1,154,051                           | 7,744,612   | 178,269     | 126,357            | 159,367                 | 263,711                 | 422,607                  | 836,461                   | 771,392                   | 914,290                     | 4,072,158           |
| Gross loss.....                            | 2,804            | 2,180                               | 624   | -           | 256                | 27                      | 92                      | 38                       | 16                        | 82                        | -                           | 113                 |
| Net profit (less loss).....                | 1,067,844        | 388,188                             | 679,656   | 16,342      | 40,376             | 37,033                  | 76,315                  | 91,595                   | 141,536                   | 56,085                    | 133,106                     | 253,480             |
| Net profit.....                            | 2,263,385        | 506,695                             | 1,756,690   | 76,436      | 59,987             | 64,437                  | 102,110                 | 140,931                  | 252,547                   | 173,225                   | 167,658                     | 719,359             |
| Net loss.....                              | 1,195,541        | 118,507                             | 1,077,034   | 60,094      | 19,611             | 27,404                  | 25,795                  | 49,336                   | 111,011                   | 117,140                   | 200,764                     | 465,879             |
| SERVICES                                   |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Number of partnerships.....                | 176,276          | 71,365                              | 104,911   | 9,686       | 39,094             | 20,955                  | 13,338                  | 10,325                   | 7,522                     | 2,345                     | 1,034                       | 612                 |
| Number of partners.....                    | 492,706          | 173,930                             | 318,776   | 23,142      | 97,494             | 55,361                  | 38,427                  | 36,840                   | 33,722                    | 13,381                    | 8,852                       | 11,557              |
| (Thousand dollars)                         |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |
| Total assets.....                          | -                | -                                   | 6,119,896   | -           | 159,048            | 344,099                 | 477,890                 | 723,355                  | 1,139,378                 | 807,199                   | 710,642                     | 1,758,285           |
| Total receipts.....                        | 16,465,740       | 3,345,839                           | 13,119,901  | 398,443     | 1,851,137          | 1,977,914               | 1,655,191               | 1,679,415                | 1,917,424                 | 962,795                   | 798,631                     | 1,878,951           |
| Business receipts.....                     | 16,226,295       | 3,313,587                           | 12,912,708  | 384,989     | 1,834,998          | 1,963,555               | 1,636,633               | 1,660,048                | 1,882,340                 | 937,123                   | 776,044                     | 1,836,978           |
| Income from other partnerships, etc.....   | 18,439           | 2,465                               | 15,974  | 124         | 53                 | 1,779                   | 4,094                   | 1,250                    | 1,375                     | 857                       | 267                         | 6,175               |
| Nonqualifying dividends.....               | 989              | 392                                 | 597   | -           | 8                  | 5                       | 5                       | 101                      | 22                        | 413                       | 8                           | 35                  |
| Interest.....                              | 22,628           | 3,321                               | 19,307  | 154         | 866                | 891                     | 1,274                   | 1,553                    | 3,981                     | 4,284                     | 2,631                       | 3,673               |
| Rents.....                                 | 70,603           | 10,052                              | 60,551  | 3,015       | 1,803              | 3,770                   | 6,403                   | 4,955                    | 10,226                    | 8,041                     | 6,880                       | 15,458              |
| Royalties.....                             | 5,179            | 52                                  | 5,127   | -           | 208                | 955                     | 121                     | 2,381                    | 485                       | 782                       | 137                         | 58                  |
| Net farm profit.....                       | 752              | 88                                  | 664   | -           | -                  | -                       | -                       | 22                       | -                         | -                         | 642                         | -                   |
| Net gain, noncapital assets.....           | 15,888           | 1,261                               | 14,627  | 5,982       | 1,300              | 526                     | 632                     | 452                      | 1,003                     | 1,209                     | 2,822                       | 701                 |
| Other receipts.....                        | 104,967          | 14,621                              | 90,346  | 4,179       | 11,901             | 6,433                   | 6,029                   | 8,653                    | 17,992                    | 10,086                    | 9,200                       | 15,873              |
| Total deductions.....                      | 10,642,590       | 2,068,793                           | 8,573,797   | 261,374     | 1,008,515          | 1,095,595               | 1,000,623               | 1,061,539                | 1,308,227                 | 697,820                   | 600,103                     | 1,540,001           |
| Cost of sales and operations, total.....   | 2,780,448        | 705,967                             | 2,074,481   | 87,907      | 243,220            | 233,623                 | 248,032                 | 255,627                  | 374,118                   | 199,784                   | 159,534                     | 272,636             |
| Inventory, beginning-of-year.....          | 115,676          | 40,490                              | 75,186  | 5,543       | 5,300              | 7,068                   | 13,933                  | 12,850                   | 13,353                    | 7,487                     | 3,885                       | 5,767               |
| Purchases.....                             | 866,992          | 313,239                             | 553,753   | 28,599      | 62,770             | 73,227                  | 82,336                  | 80,016                   | 118,661                   | 41,622                    | 28,035                      | 38,527              |
| Cost of labor.....                         | 1,103,580        | 215,158                             | 888,422   | 36,201      | 93,763             | 95,311                  | 96,302                  | 115,141                  | 161,079                   | 91,386                    | 74,555                      | 124,684             |
| Material and supplies.....                 | 175,368          | 60,121                              | 115,247   | 6,248       | 20,457             | 19,400                  | 20,762                  | 19,083                   | 14,979                    | 5,138                     | 2,416                       | 7,164               |
| Other costs.....                           | 645,997          | 120,176                             | 525,821   | 16,648      | 65,963             | 47,328                  | 49,636                  | 42,272                   | 84,640                    | 61,137                    | 55,030                      | 103,167             |
| Less: Inventory, end-of-year.....          | 127,165          | 43,217                              | 83,948  | 5,292       | 5,033              | 8,711                   | 14,937                  | 13,735                   | 18,194                    | 6,986                     | 4,387                       | 6,673               |
| Salaries and wages.....                    | 2,759,806        | 383,130                             | 2,376,676   | 39,164      | 220,592            | 294,643                 | 262,533                 | 283,520                  | 333,278                   | 183,956                   | 156,239                     | 602,751             |
| Payments to partners.....                  | 568,490          | 129,502                             | 438,988   | 13,071      | 83,493             | 76,830                  | 66,093                  | 60,155                   | 56,988                    | 19,223                    | 11,762                      | 51,373              |
| Rent.....                                  | 749,976          | 139,010                             | 610,966   | 17,757      | 95,875             | 100,631                 | 84,589                  | 74,922                   | 86,536                    | 42,838                    | 36,416                      | 71,402              |
| Interest.....                              | 180,002          | 24,423                              | 155,579   | 3,700       | 4,851              | 5,206                   | 8,149                   | 13,374                   | 23,681                    | 19,802                    | 22,517                      | 54,299              |
| Taxes.....                                 | 348,743          | 65,825                              | 282,918   | 9,149       | 25,420             | 33,333                  | 29,344                  | 35,667                   | 47,225                    | 29,089                    | 22,484                      | 51,207              |
| Casualty losses.....                       | 2,829            | 647                                 | 2,182   | 222         | 90                 | 421                     | 266                     | 1,077                    | 239                       | 66                        | 10                          | 171                 |
|  |                  |                                     |   |             |                    |                         |                         |                          |                           |                           |                             |                     |





# Small Business Corporations

## CONTENTS

Accounting periods, 194  
Number of shareholders, 195

### *Text table*

4A Small business corporations: Number, business receipts, and net income, by industrial division, 1967 and 1968, 195

### *Charts*

4A Depreciation as a percent of total deductions, by industry, 194  
4B Percent of small business corporation returns and net income attributable to noncalendar year filing periods in each industrial division, 195  
4C Number of returns by number of shareholders, 195

### *Basic tables*

4.1 Number, receipts, cost of sales and operations, depreciation, net income, and inventory, by industry, 196  
4.2 Income statement for selected industries, 199  
4.3 Number, receipts, cost of sales and operations, depreciation, net income, and inventory, by industrial division and size of business receipts, 205  
4.4 Number, business receipts, total deductions, and depreciation, by size of depreciation and selected industries, 208  
4.5 Number, business receipts, and net income, by accounting period and industrial division, 210  
4.6 Number of returns, number of shareholders, business receipts, net income, and net worth, by industrial division and number of shareholders, 211

Small business corporation returns, Form 1120S, were filed by incorporated businesses electing under IR Code section 1372 to be taxed through the shareholders rather than as corporations. Data for these special types of corporations are shown separately in the tables in this section and are also included in the tables for all corporations in section 5.

The election to file as small business corporation was subject to several limitations. The corporation had to be a domestic corporation earning at least 80 percent of its income from domestic sources. Generally no more than 20 percent of its gross receipts could come from invest-



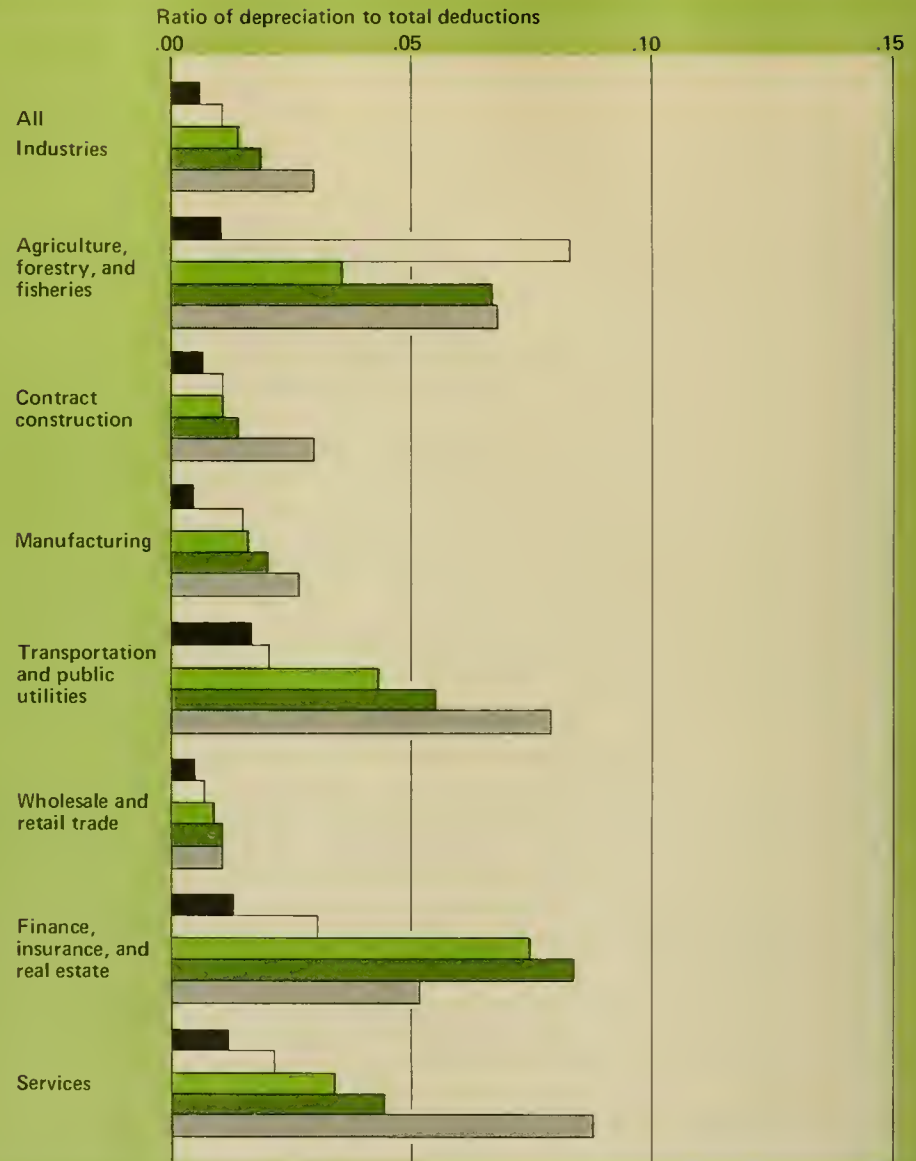
Chart 4A

### Small business corporations

The relationship between depreciation and total deductions varies by the amount of the firm's depreciation and its industrial activity

#### Size of depreciation

- Under \$2,000
- \$2,000 under \$4,000
- \$4,000 under \$6,000
- \$6,000 under \$10,000
- \$10,000 or more



Source: Table 4.4

ment-type income. The company must not have been eligible to file a consolidated return, which meant in general that it must not have owned 80 percent or more of the stock of another domestic corporation; and it must not have had more than one class of stock outstanding. There could not be more than 10 shareholders at one time, and all of the shareholders had to be individuals (or estates) who were not nonresident aliens.

Having met these conditions, the corporation made the election and filed a Form 1120S return reporting its receipts, deductions, and net income or deficit. The shareholders then reported their share of the net income or deficit on their individual returns. The corporation itself paid no tax, except in certain circumstances a tax on some capital gains.

Basic data on the receipts, deductions, net income, and assets are shown in tables 4.1 through 4.4 classified by industry, size of business receipts, and size of depreciation deduction. Table 4A shows these data in summary for 1968, along with comparative data for 1967. The

topics highlighted below are shown in other tables in this section.

### ACCOUNTING PERIOD

Table 4.5 presents number of small business corporations returns, business receipts, and net income (less deficit) by industrial division and month in which the company's accounting period ended. The data are also classified by those companies filing for a full year and those filing for only part of the year because they were just commencing business operations, were going out of business, were terminating their elections as small business corporations, or were changing accounting period.

As the table shows, noncalendar year returns accounted for 51 percent of total annual (full-year) returns. Net income (less loss) of these noncalendar returns represented 61 percent of total net income (less loss). Chart 4B shows this information for each industrial division.

Chart 4B

**Percent of small business corporation returns and net income attributable to noncalendar year filing periods in each industrial division, 1968**



#### NUMBER OF SHAREHOLDERS

The small business corporation was "small" primarily because of the limited number of shareholders. The maximum number of shareholders at any one time was 10, though for this purpose a husband and wife holding stock jointly were counted as only one shareholder. The small business corporation was usually thought of as a "family" corporation; in any case, it was by definition a closely held corporation. A measure of how closely held these companies were is given in table 4.6, which shows number of returns, business receipts, net income (less deficit), and net worth by industrial division and number of shareholders at the end of the year.

One-third of all small business corporations were owned by two individuals (see chart 4C). Perhaps surprisingly, the second most numerous class was that of one shareholder; 55,000 of the 217,000 small business corporations were single-owner businesses. The number of returns then declines as number of shareholders increases from 3 to 10.

Table 4A.—SMALL BUSINESS CORPORATIONS: NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1967 AND 1968

| Industrial division  | 1967    | 1968    |
|--|---------|---------|
| <b>NUMBER OF RETURNS</b>   |         |         |
| All industrial divisions.....  | 200,784 | 217,134 |
| Agriculture, forestry, and fisheries.....                                | 8,516   | 8,579   |
| Mining.....  | 1,896   | 2,075   |
| Contract construction.....   | 22,388  | 20,882  |
| Manufacturing.....   | 24,568  | 25,951  |
| Transportation, communication, electric, gas, and sanitary services..... | 8,598   | 10,009  |
| Wholesale and retail trade.....  | 76,929  | 81,579  |
| Wholesale trade.....   | 20,809  | 23,358  |
| Retail trade.....  | 54,480  | 58,001  |
| Finance, insurance, and real estate.....                                 | 20,340  | 25,749  |
| Services.....  | 35,728  | 42,150  |
| <b>BUSINESS RECEIPTS</b>   |         |         |
| (Million dollars)  |         |         |
| All industrial divisions.....  | 55,743  | 60,467  |
| Agriculture, forestry, and fisheries.....                                | 1,373   | 1,196   |
| Mining.....  | 388     | 373     |
| Contract construction.....   | 6,611   | 6,658   |
| Manufacturing.....   | 10,491  | 10,690  |
| Transportation, communication, electric, gas, and sanitary services..... | 1,332   | 1,732   |
| Wholesale and retail trade.....  | 29,940  | 33,441  |
| Wholesale trade.....   | 11,997  | 14,448  |
| Retail trade.....  | 17,445  | 18,947  |
| Finance, insurance, and real estate.....                                 | 814     | 1,021   |
| Services.....  | 4,621   | 5,310   |
| <b>NET INCOME (LESS DEFICIT)</b>   |         |         |
| All industrial divisions.....  | 1,853   | 1,948   |
| Agriculture, forestry, and fisheries.....                                | 31      | 19      |
| Mining.....  | 22      | 21      |
| Contract construction.....   | 211     | 240     |
| Manufacturing.....   | 494     | 464     |
| Transportation, communication, electric, gas, and sanitary services..... | 78      | 70      |
| Wholesale and retail trade.....  | 711     | 863     |
| Wholesale trade.....   | 272     | 332     |
| Retail trade.....  | 426     | 531     |
| Finance, insurance, and real estate.....                                 | 124     | 122     |
| Services.....  | 184     | 147     |

NOTE: Estimates are rounded and may not add to totals. Not shown separately, but included in the appropriate totals, are data for industries, "Wholesale and retail trade not allocable" and "Nature of business not allocable."

Chart 4C

**Number of returns by number of shareholders**

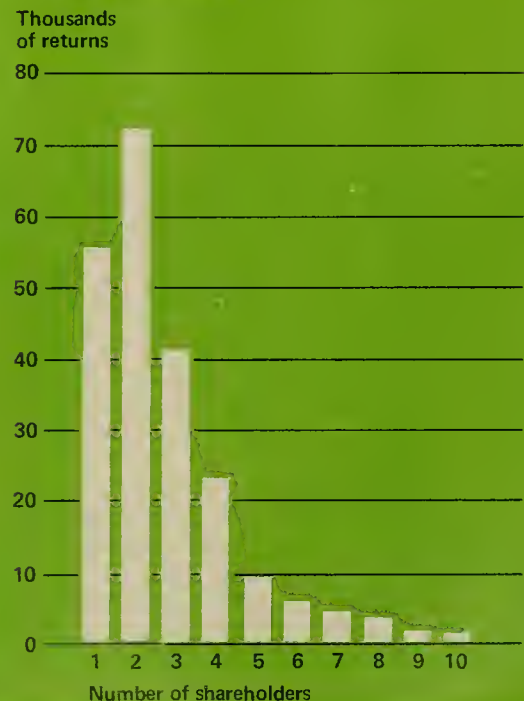




Table 4.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY

| Industry  | Returns with and without net income |                   |                             |                                |  |   |  |   |           |                                  | Returns with net income                 |  |            |                   |            |                             |                                |  |   |                                  |   |
|---|-------------------------------------|-------------------|-----------------------------|--------------------------------|--|---|--|---|-----------|----------------------------------|---|--|------------|-------------------|------------|-----------------------------|--------------------------------|--|---|----------------------------------|---|
|   | Number of—                          |                   | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net income<br>(less deficit)<br>(Thousand dollars) | Inventory, end-of-year<br>of<br>returns<br>(Thousand dollars) | Number of | Net income<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Receipts   | Share-<br>holders | Number of— | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net income<br>(Thousand dollars) | Inventory, end-of-year<br>of<br>returns<br>(Thousand dollars) |
|   | Returns                             | Share-<br>holders | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |   |  |   |           |                                  |   |  |            |                   |            |                             |                                |  |   |                                  |   |
|   | (1)                                 | (2)               | (3)                         | (4)                            | (5)  | (6)                                     | (7)  | (8)   | (9)       | (10)                             | (11)                                    | (12)   | (13)       | (14)              | (15)       | (16)                        | (17)                           | (18)   | (19)                                    | (20)                             | (21)  |
| All industries.....   | 217,134                             | 581,886           | 61,765,015                  | 60,467,277                     | 43,976,948   | 1,070,015                               | 1,947,530  | 125,905   | 5,288,925 | 142,516                          | 394,143                                 | 52,735,997   | 51,675,267 | 37,625,897        | 776,613    | 2,622,506                   | 87,784                         | 4,342,447  | 135,044                                 | 195,044                          | 135,044   |
| Agriculture, forestry, and fisheries.....                     | 8,979                               | 30,654            | 1,265,102                   | 1,196,337                      | 842,903  | 71,516                                  | 18,607   | 3,923   | 240,314   | 4,430                            | 16,456                                  | 960,727  | 912,086    | 623,771           | 41,819     | 89,411                      | 2,341                          | 135,044  | 135,044                                 | 135,044                          | 135,044   |
| Farms.....  | 6,162                               | 22,815            | 826,484                     | 768,910                        | 518,940  | 56,276                                  | 12,366   | 3,035   | 226,476   | 3,505                            | 13,315                                  | 673,156  | 630,899    | 416,036           | 34,866     | 67,136                      | 1,976                          | 147,661  | 147,661                                 | 147,661                          | 147,661   |
| Agricultural services, forestry, and fisheries.....           | 2,416                               | 7,839             | 438,618                     | 427,427                        | 323,963  | 15,240                                  | 6,241  | 887   | 13,838    | 925                              | 3,141                                   | 287,571  | 281,187    | 207,735           | 6,933      | 18,275                      | 365                            | 7,383  | 7,383                                   | 7,383                            | 7,383   |
| Mining.....   | 2,075                               | 6,615             | 388,149                     | 372,552                        | 204,994  | 26,596                                  | 21,447   | 520   | 3,097     | 1,307                            | 4,218                                   | 327,744  | 307,792    | 155,353           | 22,404     | 33,977                      | 280                            | 1,097  | 1,097                                   | 1,097                            | 1,097   |
| Coal mining.....  | 273                                 | 619               | 128,188                     | 127,091                        | 77,284   | 8,286                                   | 7,091  | (*)   | (*)       | (*)                              | (*)                                     | (*)  | (*)        | (*)               | (*)        | (*)                         | (*)                            | (*)  | (*)                                     | (*)                              | (*)   |
| Crude petroleum and natural gas, and natural gas liquids..... | 1,140                               | 4,145             | 125,811                     | 117,904                        | 59,235   | 8,744                                   | 5,392  | (*)   | (*)       | 754                              | 2,589                                   | 114,213  | 106,625    | 53,836            | 7,490      | 13,888                      | (*)                            | (*)  | (*)                                     | (*)                              | (*)   |
| Oil and gas field services.....                               | 456                                 | 2,016             | 39,326                      | 36,441                         | 19,660   | 2,433                                   | 19   | (*)   | (*)       | (*)                              | (*)                                     | (*)  | (*)        | (*)               | (*)        | (*)                         | (*)                            | (*)  | (*)                                     | (*)                              | (*)   |
| Other mining.....   | 684                                 | 2,129             | 86,435                      | 81,463                         | 39,575   | 6,311                                   | 5,401  | (*)   | (*)       | 484                              | 1,239                                   | 78,064   | 73,042     | 35,957            | 5,515      | 10,514                      | (*)                            | (*)  | (*)                                     | (*)                              | (*)   |
| Contract construction.....                                    | 20,882                              | 51,773            | 6,728,232                   | 6,658,281                      | 5,243,438  | 110,950                                 | 239,786  | 11,604  | 413,793   | 14,120                           | 36,787                                  | 5,676,874  | 5,620,928  | 4,399,075         | 91,566     | 281,463                     | 7,946                          | 293,916  | 293,916                                 | 293,916                          | 293,916   |
| Building construction.....                                    | 6,722                               | 17,201            | 2,649,670                   | 2,618,606                      | 2,264,981  | 22,174                                  | 59,696   | 2,679   | 231,493   | 4,072                            | 11,086                                  | 2,143,310  | 2,119,454  | 1,819,647         | 16,526     | 79,754                      | 1,541                          | 140,961  | 140,961                                 | 140,961                          | 140,961   |
| General contractors, except building construction.....        | 1,139                               | 3,124             | 615,215                     | 609,671                        | 428,169  | 34,217                                  | 16,905   | 348   | 25,004    | 679                              | 2,152                                   | 492,779  | 488,932    | 340,510           | 27,975     | 20,017                      | (*)                            | (*)  | (*)                                     | (*)                              | (*)   |
| Special trade contractors.....                                | 13,021                              | 31,448            | 3,463,367                   | 3,430,004                      | 2,550,288  | 54,559                                  | 163,185  | 8,578   | 157,296   | 9,369                            | 23,349                                  | 3,040,785  | 3,012,522  | 2,238,918         | 47,065     | 181,692                     | 6,168                          | 131,336  | 131,336                                 | 131,336                          | 131,336   |
| Manufacturing.....  | 25,951                              | 71,267            | 10,808,629                  | 10,690,081                     | 7,848,644  | 211,689                                 | 464,186  | 20,659  | 795,193   | 17,578                           | 51,475                                  | 9,255,467  | 9,179,908  | 6,715,241         | 167,048    | 560,841                     | 14,352                         | 618,237  | 618,237                                 | 618,237                          | 618,237   |
| Food and kindred products.....                                | 2,087                               | 7,884             | 2,431,887                   | 2,422,642                      | 2,048,177  | 35,620                                  | 83,465   | 1,924   | 90,683    | 1,595                            | 6,173                                   | 2,288,707  | 2,285,467  | 1,979,908         | 8,833      | 11,385                      | 1,485                          | 77,032   | 77,032                                  | 77,032                           | 77,032  |
| Meat products.....  | 638                                 | 1,933             | 1,209,612                   | 1,208,877                      | 1,091,667  | 7,687                                   | 18,020   | 531   | 25,391    | 583                              | 1,820                                   | 1,203,525  | 1,202,796  | 1,085,639         | 7,427      | 19,514                      | 476                            | 25,095   | 25,095                                  | 25,095                           | 25,095  |
| Dairy products.....   | 275                                 | 1,754             | 401,244                     | 396,812                        | 333,989  | 5,282                                   | 20,356   | 274   | 7,792     | 221                              | 1,482                                   | 371,546  | 367,147    | 306,126           | 4,858      | 20,870                      | (*)                            | 5,904  | 5,904                                   | 5,904                            | 5,904   |
| Canned and frozen foods.....                                  | 58                                  | 27,886            | 27,675                      | 27,675                         | 22,466   | 755                                     | 273  | (*)   | (*)       | 60                               | 50                                      | 22,717   | 22,566     | 18,249            | 682        | 348                         | (*)                            | 5,904  | 5,904                                   | 5,904                            | 5,904   |
| Grain mill products.....                                      | 280                                 | 1,144             | 429,799                     | 429,076                        | 374,093  | 5,548                                   | 21,833   | 280   | 20,527    | 225                              | 1,030                                   | 398,117  | 397,469    | 344,950           | 5,104      | 22,140                      | 225                            | 17,068   | 17,068                                  | 17,068                           | 17,068  |
| Bakery products.....  | 224                                 | 485               | 86,437                      | 86,117                         | 54,902   | 4,677                                   | 14,922   | 382   | 24,792    | 170                              | 431                                     | 70,310   | 70,154     | 44,800            | 4,712      | 17,0                        | 225                            | 2,615  | 2,615                                   | 2,615                            | 2,615   |
| Bottled soft drinks and flavorings.....                       | 382                                 | 1,486             | 197,898                     | 196,356                        | 113,912  | 12,186                                  | 18,424   | 382   | 12,181    | 328                              | 1,215                                   | 191,348  | 189,906    | 109,768           | 11,960     | 18,984                      | 328                            | 11,813   | 11,813                                  | 11,813                           | 11,813  |
| Other food and kindred products.....                          | 280                                 | 1,024             | 79,011                      | 77,729                         | 57,148   | 2,290                                   | 500  | 226   | 14,692    | 63                               | 145                                     | 30,715   | 30,715     | 20,787            | 638        | 1,782                       | (*)                            | 11,813   | 11,813                                  | 11,813                           | 11,813  |
| Textile mill products.....                                    | 441                                 | 1,121             | 252,624                     | 251,437                        | 189,066  | 3,106                                   | 10,849   | 333   | 26,713    | 329                              | 784                                     | 234,210  | 233,124    | 174,298           | 2,833      | 11,385                      | 222                            | 22,284   | 22,284                                  | 22,284                           | 22,284  |
| Knitting mills.....   | 103                                 | 330               | 75,451                      | 74,848                         | 49,837   | 2,268                                   | 4,323  | 103   | 7,714     | 101                              | 327                                     | 73,753   | 73,152     | 48,048            | 2,219      | 6,933                       | 101                            | 6,933  | 6,933                                   | 6,933                            | 6,933   |
| Other textile mill products.....                              | 338                                 | 791               | 177,173                     | 176,589                        | 139,229  | 838                                     | 6,526  | 230   | 18,999    | 228                              | 457                                     | 160,457  | 159,972    | 125,890           | 634        | 6,907                       | 120                            | 13,531   | 13,531                                  | 13,531                           | 13,531  |
| Apparel and other textile products.....                       | 3,481                               | 9,250             | 1,832,658                   | 1,848,818                      | 1,442,251  | 10,007                                  | 48,133   | 2,797   | 146,168   | 2,722                            | 7,619                                   | 1,728,747  | 1,724,935  | 1,343,880         | 8,433      | 56,596                      | 2,199                          | 133,021  | 133,021                                 | 133,021                          | 133,021   |
| Men's and boys' clothing.....                                 | 708                                 | 1,660             | 412,159                     | 410,983                        | 337,971  | 1,368                                   | 8,845  | 654   | 30,910    | 547                              | 1,337                                   | 359,087  | 357,873    | 291,843           | 1,267      | 11,953                      | 493                            | 26,689   | 26,689                                  | 26,689                           | 26,689  |
| Women's, children's, and infants' clothing.....               | 1,808                               | 5,109             | 1,107,367                   | 1,105,721                      | 839,748  | 6,288                                   | 31,942   | 1,342   | 92,463    | 1,447                            | 4,382                                   | 1,060,021  | 1,058,401  | 802,567           | 5,359      | 35,465                      | 1,087                          | 84,880   | 84,880                                  | 84,880                           | 84,880  |
| Miscellaneous apparel and accessories.....                    | 562                                 | 1,250             | 177,969                     | 177,895                        | 142,519  | 972                                     | 191  | 509   | 17,314    | 364                              | 782                                     | 156,021  | 155,947    | 121,510           | 1,353      | 7,459                       | (*)                            | 15,962   | 15,962                                  | 15,962                           | 15,962  |
| Miscellaneous textile products.....                           | 401                                 | 1,231             | 155,123                     | 154,219                        | 122,013  | 1,379                                   | 7,437  | (*)   | (*)       | 364                              | 1,118                                   | 153,618  | 152,714    | 121,510           | 1,353      | 7,459                       | (*)                            | (*)  | (*)                                     | (*)                              | (*)   |
| Lumber and wood products, except furniture.....               | 1,557                               | 4,156             | 651,857                     | 635,025                        | 470,237  | 18,963                                  | 31,776   | 926   | 36,689    | 884                              | 2,540                                   | 509,028  | 493,632    | 357,284           | 12,562     | 39,987                      | 560                            | 23,682   | 23,682                                  | 23,682                           | 23,682  |
| Lumber, plywood, and wood basic products.....                 | 1,078                               | 2,759             | 452,711                     | 437,709                        | 314,662  | 15,278                                  | 27,456   | 502   | 18,824    | 661                              | 1,860                                   | 405,000  | 390,915    | 283,052           | 10,571     | 31,275                      | 338                            | 15,822   | 15,822                                  | 15,822                           | 15,822  |
| Millwork, plywood, and prefabricated structural products..... | 134                                 | 468               | 70,945                      | 69,900                         | 55,794   | 1,999                                   | 1,670  | 153   | 10,750    | (*)                              | (*)                                     | (*)  | (*)        | (*)               | (*)        | (*)                         | (*)                            | 19,895   | 19,895                                  | 19,895                           | 19,895  |
| Furniture and fixtures.....                                   | 33                                  | 2,065             | 320,898                     | 318,434                        | 220,764  | 4,689                                   | 17,120   | 672   | 21,893    | (*)                              | 1,376                                   | 275,460  | 273,120    | 183,867           | 4,000      | 23,531                      | 488                            | 57,633   | 57,633                                  | 57,633                           | 57,633  |
| Household furniture.....                                      | 449                                 | 927               | 136,775                     | 135,923                        | 90,971   | 1,053                                   | 1,773  | 295   | 10,473    | (*)                              | (*)                                     | (*)  | (*)        | (*)               | (*)        | (*)                         | (*)                            | 23,570   | 23,570                                  | 23,570                           | 23,570  |
| Other furniture and fixtures.....                             | 484                                 | 1,138             | 184,123                     | 182,511                        | 129,793  | 3,636                                   | 15,347   | (*)   | (*)       | (*)                              | (*)                                     | (*)  | (*)        | (*)               | (*)        | (*)                         | (*)                            | 57,633   | 57,633                                  | 57,633                           | 57,633  |
| Paper and allied products.....                                | 465                                 | 1,437             | 215,398                     | 213,962                        | 145,623  | 4,957                                   | 8,481  | 384   | 14,019    | 331                              | 1,272                                   | 209,540  | 208,106    | 140,278           | 4,269      | 10,135                      | 330                            | 23,570   | 23,570                                  | 23,570                           | 23,570  |
| Printing and publishing.....                                  | 3,613                               | 10,431            | 978,915                     | 964,815                        | 612,741  | 26,355                                  | 59,511   | 2,350   | 44,354    | 2,710                            | 8,124                                   | 795,342  | 782,107    | 477,610           | 21,698     | 68,726                      | 1,808                          | 36,204   | 36,204                                  | 36,204                           | 36,204  |
| Newspapers.....   | 595                                 | 1,688             | 135,401                     | 127,953                        | 67,936   | 4,410                                   | 17,843   | (*)   | (*)       | 539                              | 1,523                                   | 129,916  | 122,566    | 63,523            | 4,127      | 18,742                      | (*)                            | 82,883   | 82,883                                  | 82,883                           | 82,883  |
| Books, greeting cards, and miscellaneous publishing.....      | 993                                 | 46,263            | 46,263                      | 44,658                         | 22,445   | 1,272                                   | 734  | (*)   | (*)       | (*)                              | (*)                                     | (*)  | (*)        | (*)               | (*)        | (*)                         | (*)                            | 10,731   | 10,731                                  | 10,731                           | 10,731  |
| Other printing and publishing.....                            | 2,548                               | 7,750             | 797,221                     | 792,204                        | 522,360  | 20,673                                  | 40,934   | 1,753   | 33,350    | 1,809                            | 5,770                                   | 622,199  | 617,799    | 394,398           | 16,397     | 45,668                      | 1,320                          | 28,900   | 28,900                                  | 28,900                           | 28,900  |
| Chemicals and allied products.....                            | 1,194                               | 4,264             | 482,006                     | 477,870                        | 332,135  | 10,675                                  | 24,059   | 1,481   | 67,044    | 2,171                            | 4,281                                   | 428,100  | 428,100    | 302,888           | 27,845     | 62,883                      | 634                            | 62,883   | 62,883                                  | 62,883                           | 62,883  |
| Rubber and plastics products.....                             | 582                                 | 960               | 196,480                     | 192,481                        | 115,159  | 6,791                                   | 20,186   | 581   | 12,093    | 435                              | 773                                     | 189,071  | 186,356    | 139,415           | 6,430      | 20,721                      | 434                            | 10,731   | 10,731                                  | 10,731                           | 10,731  |
| Leather and leather products.....                             | 273                                 | 572               | 90,886                      | 87,897                         | 67,678   | 704                                     | 5,095  | (*)   | (*)       | (*)                              | (*)                                     | (*)  | (*)        | (*)               | (*)        | (*)                         | (*)                            | 18,836   | 18,836                                  | 18,836                           | 18,836  |
| Stone,  |                                     |                   |                             |                                |  |   |  |   |           |                                  |   |  |            |                   |            |                             |                                |  |   |                                  |   |

Footnote at end of table.

Table 4.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY—Continued

| Industry  | Returns with and without net income |         |            |            |                              |         |                   |        |                                 |           | Returns with net income                    |         |            |            |            |         |                                    |        |                   |  |               |  |   |  |
|---|-------------------------------------|---------|------------|------------|------------------------------|---------|-------------------|--------|---------------------------------|-----------|--|---------|------------|------------|------------|---------|------------------------------------|--------|-------------------|--|---------------|--|---|--|
|   | Number of—                          |         | Receipts   |            | Cost of sales and operations |         | Deprecia-<br>tion |        | Net income<br>(less<br>deficit) |           | Inventory,<br>end-of-year<br>of<br>returns |         | Number of— |            | Receipts   |         | Cost of<br>sales and<br>operations |        | Deprecia-<br>tion |  | Net<br>income |  | Inventory,<br>end-of-year,<br>of<br>returns |  |
|   |                                     |         |            |            |                              |         |                   |        |                                 |           |  |         |            |            |            |         |                                    |        |                   |  |               |  |   |  |
| Returns   | Share-<br>holders                   | (1)     | (2)        | (3)        | (4)                          | (5)     | (6)               | (7)    | (8)                             | (9)       | (10)                                       | (11)    | (12)       | (13)       | (14)       | (15)    | (16)                               | (17)   | (18)              |  |               |  |   |  |
| Transportation, communication, elec-<br>tric, gas, and sanitary services..... | 10,009                              | 27,011  | 1,764,064  | 1,731,667  | 1,079,902                    | 102,033 | 70,264            | 2,164  | 2,164                           | 20,430    | 6,125                                      | 17,302  | 1,517,321  | 1,488,968  | 919,698    | 76,083  | 110,666                            | 1,421  | 12,928            |  |               |  |   |  |
| Transportation.....   | 7,838                               | 20,094  | 1,552,610  | 1,529,571  | 976,149                      | 80,689  | 57,664            | 1,693  | 1,693                           | 16,213    | 4,704                                      | 12,865  | 1,328,502  | 1,308,562  | 830,523    | 58,413  | 87,892                             | 1,059  | 9,237             |  |               |  |   |  |
| Local and interurban passenger<br>transit.....                                | 1,165                               | 2,744   | 150,816    | 148,506    | 93,140                       | 9,301   | 8,669             | (*)    | (*)                             | (*)       | 736  | 1,725   | 134,056    | 132,682    | 82,791     | 7,716   | 9,658                              | (*)    | (*)               |  |               |  |   |  |
| Trucking and warehousing.....   | 3,891                               | 11,072  | 1,007,530  | 997,030    | 607,471                      | 50,312  | 39,470            | 827    | 827                             | 9,642     | 2,684                                      | 8,358   | 872,223    | 862,885    | 518,340    | 39,904  | 51,100                             | 571    | 5,311             |  |               |  |   |  |
| Water transportation.....   | 761                                 | 1,538   | 98,272     | 98,506     | 59,551                       | 9,499   | 7,286             | (*)    | (*)                             | 3,841     | 381  | 782     | 73,765     | 69,891     | 43,319     | 7,109   | 9,033                              | (*)    | (*)               |  |               |  |   |  |
| Air transportation.....   | 1,172                               | 2,100   | 68,679     | 68,506     | 45,446                       | 9,037   | 19,641            | 538    | 538                             | (*)       | (*)  | (*)     | 206,470    | 204,769    | 160,160    | 1,568   | 13,163                             | (*)    | (*)               |  |               |  |   |  |
| Other transportation.....   | 848                                 | 2,640   | 228,313    | 226,284    | 170,721                      | 21,540  | 11,880            | (*)    | (*)                             | (*)       | 527  | 1,406   | 206,470    | 204,769    | 160,160    | 1,568   | 13,163                             | (*)    | (*)               |  |               |  |   |  |
| Communication.....  | 1,322                               | 4,667   | 112,919    | 106,317    | 50,048                       | 11,335  | 6,076             | 310    | 310                             | 1,866     | 739  | 2,921   | 91,506     | 85,840     | 35,913     | 8,021   | 15,708                             | (*)    | (*)               |  |               |  |   |  |
| Radio and TV broadcasting.....  | 907                                 | 3,124   | 76,694     | 72,097     | 42,103                       | 4,868   | 1,798             | (*)    | (*)                             | (*)       | 486  | 1,683   | 58,349     | 54,680     | 29,714     | 1,968   | 7,579                              | (*)    | (*)               |  |               |  |   |  |
| Other communication.....  | 415                                 | 1,543   | 36,225     | 34,220     | 7,945                        | 6,467   | 7,874             | (*)    | (*)                             | (*)       | (*)  | (*)     | 97,313     | 94,566     | 53,262     | 9,649   | 7,066                              | (*)    | (*)               |  |               |  |   |  |
| Electric, gas, and sanitary services..  | 849                                 | 2,250   | 98,535     | 95,779     | 53,705                       | 10,009  | 6,524             | (*)    | (*)                             | (*)       | 682  | 1,916   | 97,313     | 94,566     | 53,262     | 9,649   | 7,066                              | (*)    | (*)               |  |               |  |   |  |
| Wholesale and retail trade.....   | 81,579                              | 209,318 | 33,881,190 | 33,440,597 | 25,625,360                   | 273,505 | 863,229           | 70,272 | 70,272                          | 3,678,079 | 58,441                                     | 154,393 | 29,763,868 | 29,371,363 | 22,533,277 | 218,036 | 1,017,963                          | 52,128 | 3,184,738         |  |               |  |   |  |
| Wholesale trade.....  | 23,398                              | 63,073  | 14,668,441 | 14,447,938 | 11,709,926                   | 93,170  | 331,705           | 18,253 | 18,253                          | 1,153,453 | 17,402                                     | 47,243  | 13,349,456 | 13,145,934 | 10,661,241 | 80,036  | 374,888                            | 14,079 | 1,029,179         |  |               |  |   |  |
| Motor vehicles and automotive<br>equipment.....                               | 1,964                               | 4,512   | 960,454    | 929,222    | 734,822                      | 7,580   | 37,449            | 1,748  | 1,748                           | 130,378   | 1,174                                      | 2,927   | 800,848    | 772,284    | 610,676    | 6,250   | 42,256                             | 1,120  | 97,176            |  |               |  |   |  |
| Drugs, chemicals, and allied<br>products.....                                 | 804                                 | 1,954   | 360,716    | 354,327    | 297,355                      | 1,151   | 12,536            | 713    | 713                             | 28,511    | 643  | 1,150   | 346,330    | 339,977    | 287,292    | 1,053   | 12,662                             | 605    | 27,822            |  |               |  |   |  |
| Piece goods, notions, and apparel....   | 1,561                               | 4,137   | 1,268,958  | 1,264,840  | 1,073,031                    | 1,864   | 23,201            | 1,185  | 1,185                           | 94,594    | 1,293                                      | 3,433   | 1,217,455  | 1,213,860  | 1,036,608  | 1,459   | 23,392                             | 971    | 87,378            |  |               |  |   |  |
| Groceries and related products.....   | 2,968                               | 7,906   | 2,749,695  | 2,731,455  | 2,295,237                    | 12,444  | 34,568            | 2,391  | 2,391                           | 106,704   | 2,194                                      | 6,475   | 2,365,632  | 2,350,742  | 1,955,732  | 10,550  | 48,965                             | 1,709  | 96,771            |  |               |  |   |  |
| Farm products—raw materials.....  | 1,093                               | 3,742   | 1,668,223  | 1,621,545  | 1,524,683                    | 7,162   | 1,548             | 768    | 768                             | 62,960    | 660  | 2,277   | 1,396,885  | 1,353,095  | 1,283,222  | 3,995   | 10,484                             | 444    | 29,567            |  |               |  |   |  |
| Electrical goods.....   | 1,445                               | 4,438   | 649,045    | 627,813    | 442,092                      | 4,746   | 21,738            | 1,070  | 1,070                           | 80,988    | 1,123                                      | 3,036   | 615,818    | 595,516    | 422,064    | 4,270   | 22,781                             | 747    | 76,253            |  |               |  |   |  |
| Hardware, and plumbing and heating<br>equipment and supplies.....             | 1,055                               | 2,393   | 557,294    | 537,205    | 419,404                      | 2,628   | 15,609            | 948    | 948                             | 67,928    | 747  | 1,647   | 533,247    | 513,500    | 401,059    | 2,403   | 17,468                             | 747    | 62,326            |  |               |  |   |  |
| Machinery, equipment, and supplies..  | 3,212                               | 8,544   | 1,373,769  | 1,357,619  | 1,026,321                    | 11,191  | 44,141            | 2,368  | 2,368                           | 142,451   | 2,490                                      | 6,250   | 1,328,947  | 1,314,569  | 999,608    | 10,522  | 46,864                             | 1,914  | 136,784           |  |               |  |   |  |
| Metals and minerals.....  | 382                                 | 1,259   | 84,445     | 82,198     | 57,875                       | 521     | 32,897            | 1,536  | (*)                             | (*)       | 274  | 883     | 81,753     | 79,820     | 56,451     | 438     | 5,029                              | (*)    | (*)               |  |               |  |   |  |
| Petroleum and petroleum products....  | 1,643                               | 4,784   | 1,196,662  | 1,171,401  | 952,202                      | 15,984  | 32,897            | 1,536  | (*)                             | (*)       | 1,427                                      | 3,968   | 1,161,979  | 1,137,262  | 929,386    | 15,129  | 33,253                             | 1,373  | 48,487            |  |               |  |   |  |
| Alcoholic beverages.....  | 861                                 | 2,514   | 1,005,975  | 999,664    | 799,715                      | 5,826   | 28,160            | 754    | 754                             | 70,927    | 807  | 2,296   | 1,000,320  | 994,010    | 797,447    | 5,801   | 28,241                             | 753    | 70,222            |  |               |  |   |  |
| Paper and its products.....   | 529                                 | 1,423   | 232,015    | 231,270    | 177,977                      | 1,192   | 4,421             | 529    | 529                             | 26,027    | 368  | 887     | 208,720    | 207,982    | 161,256    | 1,008   | 4,720                              | 368    | 19,267            |  |               |  |   |  |
| Lumber and construction materials....   | 352                                 | 3,034   | 756,152    | 749,115    | 606,458                      | 5,015   | 19,102            | 732    | 732                             | 72,212    | 733  | 2,474   | 645,626    | 639,690    | 532,777    | 3,364   | 19,298                             | 625    | 66,715            |  |               |  |   |  |
| Other wholesale trade.....  | 4,908                               | 12,433  | 1,804,938  | 1,790,264  | 1,302,464                    | 15,866  | 51,481            | 3,344  | 3,344                           | 210,035   | 3,471                                      | 9,640   | 1,645,843  | 1,633,627  | 1,188,033  | 13,754  | 57,475                             | 2,990  | 200,243           |  |               |  |   |  |
| Retail trade.....   | 58,001                              | 145,787 | 19,166,595 | 18,946,530 | 13,880,470                   | 180,009 | 530,546           | 51,851 | 51,851                          | 2,521,353 | 40,910                                     | 106,929 | 16,387,229 | 16,198,271 | 11,852,056 | 137,868 | 641,863                            | 37,973 | 2,153,144         |  |               |  |   |  |
| Building materials, hardware, and<br>farm equipment.....                      | 5,892                               | 16,769  | 2,278,561  | 2,247,399  | 1,734,465                    | 18,018  | 82,374            | 5,675  | 5,675                           | 501,566   | 4,829                                      | 13,778  | 2,128,331  | 2,099,217  | 1,618,837  | 16,195  | 92,369                             | 4,720  | 471,225           |  |               |  |   |  |
| General merchandise stores.....   | 2,495                               | 7,873   | 758,219    | 742,599    | 516,587                      | 9,744   | 36,031            | 2,280  | 2,280                           | 141,799   | 1,772                                      | 6,454   | 696,556    | 681,034    | 475,629    | 8,122   | 40,484                             | 1,665  | 128,432           |  |               |  |   |  |
| Food stores.....  | 4,035                               | 10,231  | 2,448,645  | 2,434,202  | 1,904,877                    | 26,425  | 48,375            | 3,514  | 3,514                           | 116,658   | 2,738                                      | 7,765   | 1,869,795  | 1,856,822  | 1,448,471  | 18,383  | 38,048                             | 2,539  | 91,620            |  |               |  |   |  |
| Automotive dealers.....   | 9,045                               | 23,263  | 6,110,906  | 6,045,698  | 5,050,281                    | 32,438  | 86,877            | 8,521  | 8,521                           | 782,196   | 6,363                                      | 16,354  | 5,169,845  | 5,122,026  | 4,288,041  | 24,568  | 104,468                            | 6,200  | 643,229           |  |               |  |   |  |
| Motor vehicle dealers.....  | 5,271                               | 13,326  | 5,191,358  | 5,143,579  | 4,441,887                    | 19,856  | 67,163            | 5,054  | 5,054                           | 696,453   | 3,633                                      | 9,754   | 4,437,108  | 4,388,023  | 3,807,034  | 16,489  | 78,558                             | 3,324  | 574,792           |  |               |  |   |  |
| Gasoline service stations.....  | 1,624                               | 4,019   | 465,914    | 459,932    | 329,666                      | 4,779   | 11,737            | 1,570  | 1,570                           | 11,647    | 1,464                                      | 3,245   | 342,409    | 340,138    | 242,495    | 3,228   | 13,517                             | 1,264  | 8,677             |  |               |  |   |  |
| Other automotive dealers.....   | 2,151                               | 5,918   | 453,634    | 442,187    | 278,728                      | 7,803   | 7,977             | 1,897  | 1,897                           | 74,116    | 1,266                                      | 3,555   | 390,528    | 383,865    | 238,512    | 4,851   | 12,993                             | 1,412  | 59,760            |  |               |  |   |  |
| Apparel and accessory stores.....   | 6,746                               | 15,364  | 1,332,439  | 1,318,116  | 830,220                      | 12,092  | 63,101            | 5,988  | 5,988                           | 267,063   | 4,995                                      | 12,506  | 1,210,773  | 1,197,978  | 746,487    | 10,078  | 76,642                             | 4,613  | 232,829           |  |               |  |   |  |
| Furniture, home furnishings, and<br>equipment stores.....                     | 6,144                               | 15,881  | 1,702,955  | 1,682,382  | 1,126,079                    | 12,981  | 51,959            | 5,247  | 5,247                           | 258,890   | 4,287                                      | 12,071  | 1,459,103  | 1,442,796  | 969,362    | 10,106  | 62,806                             | 3,897  | 217,263           |  |               |  |   |  |
| Eating and drinking places.....   | 9,153                               | 22,484  | 1,332,916  | 1,308,095  | 567,385                      | 33,247  | 47,368            | 7,699  | 7,699                           | 22,904    | 5,568                                      | 13,766  | 1,058,462  | 1,035,489  | 438,053    | 24,000  | 67,949                             | 4,725  | 15,908            |  |               |  |   |  |
| Drug and proprietary stores.....  | 4,413                               | 9,890   | 972,729    | 966,101    | 659,229                      | 8,341   | 32,298            | 4,004  | 4,004                           | 161,892   | 3,286                                      | 7,583   | 847,476    | 841,489    | 570,883    | 6,223   | 37,803                             | 3,088  | 134,565           |  |               |  |   |  |
| Liquor stores.....  | 1,315                               | 2,863   | 505,357    | 500,456    | 369,456                      | 4,044   | 21,521            | 1,154  | 1,154                           | 45,751    | 1,063                                      | 2,609   | 478,744    | 474,167    | 349,834    | 3,199   | 23,651                             | 1,009  | 43,293            |  |               |  |   |  |
| Other retail trade.....   | 8,763                               | 21,169  | 1,723,868  | 1,701,163  | 1,121,891                    | 22,709  | 60,642            | 7,773  | 7,773                           | 222,624   | 6,009                                      | 14,043  | 1,468,137  | 1,447,260  | 946,479    | 16,964  | 77,643                             | 5,597  | 174,780           |  |               |  |   |  |
| Finance, insurance, and real estate.....                                      | 25,749                              | 76,706  | 1,410,564  | 1,021,199  | 278,851                      | 33,140  | 122,027           | 687    | 687                             | 19,364    | 15,899                                     | 47,412  | 1,136,199  | 826,641    | 228,332    | 19,035  | 193,498                            | 433    | 9,147             |  |               |  |   |  |
| Credit agencies other than banks.....   | 2,711                               | 8,393   | 50,160     | 24,178     | 375                          | 850     | 15,365            | (*)    | (*)                             | (*)       | 1,971                                      | 5,969   | 38,078     | 13,777     | 375        | 652     | 19,513                             | (*)    | (*)               |  |               |  |   |  |
| Security and commodity brokers.....   | 330                                 | 1,045   | 38,981     | 39,981     | 1,164                        | 363     | 4,730             | (*)    | (*)                             | (*)       | (*)  | (*)     | (*)        | (*)        | (*)        | (*)     | (*)                                | (*)    | (*)               |  |               |  |   |  |
| Other finance.....  | 868                                 | 2,858   | 97,709     | 97,910     | 121,417                      | 56      | 2,201             | (*)    | (*)                             | (*)       | 326  | 936     | 4,874      | 4,811      | 80,282     | 6       | 4,097                              | (*)    | (*)               |  |               |  |   |  |
| Insurance agents, brokers, and service<br>organizations.....                  | 6,319                               | 17,423  | 497,709    | 479,610    | 121,417                      | 7,242   | 38,748            | (*)    | (*)                             | (*)       | 4,545                                      | 13,553  | 376,752    | 371,371    | 147,675    | 5,127   | 46,560                             | (*)    | (*)               |  |               |  |   |  |
| Real estate.....  | 15,521                              | 46,987  | 818,115    | 507,333    | 157,059                      | 24,629  | 60,983            | 540    | 540                             | 19,163    | 8,889                                      | 26,502  | 682,796    | 431,518    | 147,675    | 12,955  | 117,394                            | (*)    | (*)               |  |               |  |   |  |
| Operators, except developers, and<br>lessors of buildings.....                | 2,935                               | 7,969   | 32,841     | 20,223     | 4,007                        | 5,810   | 1,326             | (*)    | (*)                             | (*)       | 1,319                                      | 3,277   | 22,038     | 11,551     | 2,962      | 2,651   | 4,675                              | (*)    | (*)               |  |               |  |   |  |
| Subdividers, developers, and opera-<br>tive real estate.....                  | 7,556                               | 27,114  | 271,379    | 4,432      | 989                          | 12,459  | 30,768            | (*)    | (*)                             | (*)       | 4,414                                      | 15,993  | 212,973    | 419,967    | 144,713    | 5,842   | 65,893                             | (*)    | (*)               |  |               |  |   |  |
| Other real estate.....  | 5,030                               | 11,904  | 513,695    | 482,678    | 152,063                      | 6,360   | 31,541            | (*)    | (*)                             | (*)       | 3,157                                      | 7,632   | 447,785    | 419,967    | 144,713    | 4,462   | 46,826                             | (*)    | (*)               |  |               |  |   |  |

Footnote at end of table.



Table 4.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY—Continued

| Industry   | Returns with and without net income |                    |           |              |                              |                        |                           |                        |                               |              | Returns with net income |            |               |                              |                         |                         |                        |                                |  |  |
|--|-------------------------------------|--------------------|-----------|--------------|------------------------------|------------------------|---------------------------|------------------------|-------------------------------|--------------|-------------------------|------------|---------------|------------------------------|-------------------------|-------------------------|------------------------|--------------------------------|--|--|
|  | Number of —                         |                    | Receipts  |              | Cost of sales and operations | Deprecia- tion         | Net income (less deficit) | Inventory, end-of-year |                               | Number of —  |                         | Receipts   |               | Cost of sales and operations | Deprecia- tion          | Net income              | Inventory, end-of-year |                                |  |  |
|  | Returns (1)                         | Share- holders (2) | Total (3) | Business (4) | (Thousand dollars) (5)       | (Thousand dollars) (6) | (Thousand dollars) (7)    | Number of returns (8)  | Amount (Thousand dollars) (9) | Returns (10) | Share- holders (11)     | Total (12) | Business (13) | (Thousand dollars) (14)      | (Thousand dollars) (15) | (Thousand dollars) (16) | Number of returns (17) | Amount (Thousand dollars) (18) |  |  |
| Services.....  | 42,150                              | 108,005            | 5,472,363 | 5,309,927    | 2,824,425                    | 240,176                | 146,711                   | 15,970                 | 117,347                       | 24,454       | 65,563                  | 4,056,055  | 3,920,945     | 2,022,319                    | 140,212                 | 337,414                 | 8,775                  | 66,032                         |  |  |
| Hotels and other lodging places.....                       | 3,782                               | 12,121             | 708,670   | 656,574      | 298,959                      | 65,666                 | 15,654                    | 1,182                  | 16,043                        | 2,037        | 6,100                   | 440,856    | 393,051       | 158,213                      | 32,869                  | 54,731                  | 443                    | 2,726                          |  |  |
| Personal services.....                                     | 8,626                               | 21,022             | 1,008,331 | 996,873      | 509,659                      | 46,273                 | 49,328                    | 4,896                  | 19,028                        | 5,594        | 15,233                  | 758,821    | 750,371       | 380,553                      | 31,897                  | 58,618                  | 3,120                  | 14,520                         |  |  |
| Business services.....                                     | 11,726                              | 27,201             | 1,467,587 | 1,440,157    | 859,182                      | 28,427                 | 59,535                    | 3,237                  | 29,040                        | 7,205        | 17,730                  | 1,206,149  | 1,181,881     | 698,264                      | 19,841                  | 84,822                  | 1,798                  | 19,131                         |  |  |
| Advertising.....   | 1,463                               | 3,561              | 555,744   | 551,669      | 404,621                      | 3,739                  | 11,923                    | 633                    | 8,522                         | 1,031        | 2,606                   | 479,673    | 476,079       | 350,138                      | 1,864                   | 16,232                  | (*)                    | (*)                            |  |  |
| Other business services.....                               | 10,263                              | 23,620             | 911,845   | 886,468      | 454,561                      | 24,688                 | 47,610                    | 2,604                  | 20,518                        | 6,174        | 15,124                  | 726,476    | 705,802       | 348,126                      | 17,977                  | 68,590                  | 1,436                  | 11,583                         |  |  |
| Automobile services and miscellaneous repair services..... | 5,287                               | 13,562             | 566,450   | 553,028      | 334,038                      | 30,281                 | 11,999                    | 3,047                  | 27,226                        | 2,972        | 7,601                   | 411,232    | 401,409       | 234,067                      | 18,149                  | 23,041                  | 1,681                  | 16,975                         |  |  |
| Amusement and recreation services....                      | 5,465                               | 14,114             | 696,451   | 682,645      | 317,388                      | 43,889                 | 15,760                    | 2,097                  | 9,534                         | 2,509        | 6,990                   | 423,455    | 391,169       | 167,545                      | 18,634                  | 47,949                  | 923                    | 4,092                          |  |  |
| Motion pictures.....                                       | 1,207                               | 3,196              | 118,963   | 116,367      | 59,588                       | 2,000                  | 3,886                     | (*)                    | (*)                           | 831          | 2,120                   | 104,502    | 102,369       | 53,583                       | 1,460                   | 5,995                   | (*)                    | (*)                            |  |  |
| Other amusement and recreation services.....               | 4,258                               | 10,918             | 577,488   | 536,278      | 257,800                      | 41,889                 | 19,646                    | 1,898                  | 6,797                         | 1,678        | 4,870                   | 318,953    | 288,800       | 113,962                      | 17,174                  | 41,954                  | 831                    | 4,037                          |  |  |
| Offices of physicians and surgeons....                     | 522                                 | 1,060              | 121,266   | 121,053      | 25,584                       | 2,089                  | 9,498                     | -                      | -                             | (*)          | (*)                     | (*)        | (*)           | (*)                          | (*)                     | (*)                     | (*)                    | (*)                            |  |  |
| Other medical services.....                                | 2,006                               | 6,809              | 424,459   | 421,179      | 252,917                      | 13,322                 | 2,040                     | 918                    | 7,198                         | 1,225        | 4,128                   | 302,675    | 299,726       | 165,618                      | 9,424                   | 17,925                  | 592                    | 5,828                          |  |  |
| Educational services.....                                  | 1,004                               | 2,401              | 55,262    | 55,083       | 23,303                       | 2,306                  | 666                       | (*)                    | (*)                           | 1,059        | 1,059                   | 34,777     | 34,777        | 12,439                       | 1,678                   | 3,926                   | (*)                    | (*)                            |  |  |
| Other services.....  | 3,731                               | 9,715              | 423,687   | 413,335      | 203,395                      | 7,923                  | 25,099                    | 431                    | 8,575                         | 2,030        | 5,984                   | 390,945    | 381,534       | 189,174                      | 6,622                   | 36,859                  | (*)                    | (*)                            |  |  |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Negative amount.

NOTE: "Other lumber and wood products, except furniture," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Estimates are rounded and may not add to totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

| Item   | All industries | Agriculture, forestry, and fisheries | Mining  |             |                                 |                      | Contract construction | Manufacturing |                           |                       |
|--|----------------|--------------------------------------|---------|-------------|---------------------------------|----------------------|-----------------------|---------------|---------------------------|-----------------------|
|  |                |                                      | Total   | Coal mining | Crude petroleum and natural gas | Mining, except fuels |                       | Total         | Food and kindred products | Textile mill products |
|  | (1)            | (2)                                  | (3)     | (4)         | (5)                             | (6)                  | (7)                   | (8)           | (9)                       | (10)                  |
| RETURNS WITH AND WITHOUT NET INCOME                                    |                |                                      |         |             |                                 |                      |                       |               |                           |                       |
| Number of returns.....   | 217,134        | 8,979                                | 2,075   | 273         | 1,140                           | 662                  | 20,882                | 25,951        | 2,087                     | 441                   |
| (Thousand dollars)   |                |                                      |         |             |                                 |                      |                       |               |                           |                       |
| Total assets.....  | 26,428,777     | 1,694,494                            | 271,500 | 74,260      | 95,679                          | 101,561              | 2,507,148             | 4,438,268     | 524,401                   | 84,692                |
| Total receipts.....  | 61,765,015     | 1,265,102                            | 388,149 | 128,188     | 125,811                         | 134,150              | 6,728,252             | 10,808,629    | 2,431,887                 | 252,624               |
| Business receipts.....   | 60,467,277     | 1,196,337                            | 372,552 | 127,091     | 117,904                         | 127,557              | 6,658,281             | 10,690,081    | 2,422,642                 | 251,437               |
| Dividends, domestic corporations.....                                  | 8,600          | 958                                  | 136     | -           | 66                              | 70                   | 302                   | 1,618         | 48                        | 133                   |
| Dividends, foreign corporations.....                                   | 4,428          | 1                                    | -       | -           | -                               | 4                    | -                     | 4,199         | -                         | -                     |
| Interest on Government obligations, total.....                         | 10,818         | 59                                   | 1       | -           | 1                               | 39                   | 757                   | 5,650         | 134                       | 69                    |
| United States.....   | 8,730          | 46                                   | 31      | -           | 1                               | 30                   | 577                   | 4,278         | 34                        | 69                    |
| State and local.....   | 2,088          | 13                                   | 9       | -           | -                               | 9                    | 180                   | 1,372         | 100                       | -                     |
| Other interest.....  | 90,915         | 2,531                                | 1,339   | 971         | 102                             | 266                  | 7,271                 | 15,669        | 1,126                     | 110                   |
| Rents.....   | 155,204        | 5,544                                | 677     | 81          | 41                              | 555                  | 13,806                | 17,292        | 1,958                     | 63                    |
| Royalties.....   | 13,409         | 426                                  | 384     | 4           | 374                             | 6                    | 60                    | 2,504         | 24                        | 22                    |
| Net short-term capital gain reduced by net long-term capital loss..... | 5,253          | 238                                  | 11      | -           | 10                              | 1                    | 288                   | 938           | -                         | 20                    |
| Net long-term capital gain reduced by net short-term capital loss..... | 137,525        | 30,110                               | 8,683   | 15          | 4,263                           | 4,405                | 4,380                 | 24,141        | 254                       | 301                   |
| Net gain, noncapital assets.....                                       | 305,879        | 2,739                                | 1,697   | 12          | 623                             | 1,062                | 6,107                 | 13,971        | 420                       | 8                     |
| Other receipts.....  | 565,707        | 26,159                               | 2,629   | 14          | 2,427                           | 188                  | 36,996                | 32,566        | 5,281                     | 461                   |
| Total deductions.....  | 59,815,392     | 1,246,482                            | 366,693 | 121,097     | 120,419                         | 125,177              | 6,488,286             | 10,343,071    | 2,348,322                 | 241,775               |
| Cost of sales and operations.....                                      | 43,976,948     | 842,903                              | 204,594 | 77,284      | 59,235                          | 68,075               | 5,243,438             | 7,848,644     | 2,048,177                 | 189,066               |
| Compensation of officers.....  | 3,238,876      | 50,690                               | 23,411  | 8,271       | 9,799                           | 5,341                | 50,701                | 572,357       | 43,665                    | 16,999                |
| Repairs.....   | 322,574        | 31,138                               | 17,923  | 6,147       | 3,569                           | 8,207                | 37,294                | 56,446        | 10,440                    | 487                   |
| Bad debts.....   | 119,864        | 816                                  | 258     | 77          | 29                              | 152                  | 10,896                | 14,354        | 899                       | 208                   |
| Rent.....  | 966,347        | 21,364                               | 4,705   | 1,086       | 2,084                           | 1,535                | 33,384                | 122,104       | 10,129                    | 3,494                 |
| Taxes.....   | 1,143,429      | 36,146                               | 12,824  | 4,375       | 3,392                           | 5,157                | 136,468               | 222,180       | 26,564                    | 5,067                 |
| Interest.....  | 457,647        | 43,271                               | 4,161   | 1,403       | 1,317                           | 1,441                | 29,590                | 56,828        | 8,036                     | 1,088                 |
| Contributions.....   | 19,825         | 245                                  | 84      | 49          | 17                              | 18                   | 1,919                 | 4,653         | 660                       | 154                   |
| Amortization.....  | 8,047          | 189                                  | 42      | -           | -                               | 16                   | 335                   | 2,613         | 1,534                     | 758                   |
| Depreciation.....  | 1,070,015      | 71,516                               | 26,596  | 8,286       | 8,744                           | 9,566                | 110,950               | 211,689       | 35,620                    | 3,106                 |
| Depletion.....   | 33,203         | 45                                   | 11,127  | 6,728       | 2,833                           | 1,566                | 318                   | 18,608        | 2                         | -                     |
| Advertising.....   | 456,400        | 3,573                                | 470     | 8           | 303                             | 159                  | 16,745                | 48,817        | 10,689                    | 259                   |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 201,595        | 1,859                                | 226     | -           | -                               | -                    | 20,769                | 49,715        | 2,884                     | 1,729                 |
| Other employee benefit plans.....                                      | 99,645         | 535                                  | 1,265   | 575         | 297                             | 393                  | 23,423                | 30,980        | 1,143                     | 233                   |
| Net loss, noncapital assets.....                                       | 40,152         | 2,438                                | -       | -           | -                               | -                    | 1,150                 | 503           | 78                        | 20                    |
| Other deductions.....  | 7,660,825      | 139,754                              | 59,007  | 6,808       | 28,874                          | 23,325               | 470,906               | 1,082,580     | 147,802                   | 19,107                |
| Total receipts less total deductions.....                              | 1,949,623      | 18,620                               | 21,456  | 7,091       | 5,392                           | 8,973                | 239,966               | 465,558       | 83,565                    | 10,849                |
| Gross profit (less loss).....  | 16,490,329     | 353,434                              | 167,958 | 49,807      | 58,669                          | 59,482               | 1,414,843             | 2,841,437     | 374,665                   | 62,371                |
| Gross profit.....  | 16,537,459     | 364,427                              | 170,759 | 49,807      | 61,470                          | 59,482               | 1,416,217             | 2,846,905     | 374,720                   | 62,371                |
| Gross loss.....  | 47,130         | 10,993                               | 2,801   | -           | 2,801                           | -                    | 1,374                 | 5,468         | 255                       | -                     |
| Net income (less deficit).....   | 1,947,535      | 18,607                               | 21,447  | 7,091       | 5,392                           | 8,964                | 239,786               | 464,186       | 83,665                    | 10,849                |
| Net income.....  | 2,622,511      | 85,411                               | 33,977  | 7,258       | 13,888                          | 12,831               | 281,463               | 560,841       | 88,350                    | 11,385                |
| Deficit.....   | 674,976        | 66,804                               | 12,530  | 167         | 8,496                           | 3,867                | 41,677                | 96,655        | 4,885                     | 536                   |
| Distribution to stockholders (except own stock).....                   | 1,467,535      | 45,988                               | 12,816  | 207         | 7,149                           | 5,460                | 121,621               | 324,691       | 31,580                    | 4,406                 |
| RETURNS WITH NET INCOME  |                |                                      |         |             |                                 |                      |                       |               |                           |                       |
| Number of returns.....   | 142,516        | 4,430                                | 1,307   | (*)         | 754                             | 389                  | 14,120                | 17,578        | 1,595                     | 329                   |
| (Thousand dollars)   |                |                                      |         |             |                                 |                      |                       |               |                           |                       |
| Total assets.....  | 19,960,652     | 975,713                              | 205,868 | (*)         | 66,000                          | 72,351               | 2,080,849             | 3,257,468     | 468,333                   | 74,564                |
| Total receipts.....  | 52,735,957     | 960,727                              | 322,744 | (*)         | 114,213                         | 108,837              | 5,676,874             | 9,255,467     | 2,288,707                 | 234,210               |
| Business receipts.....   | 51,675,267     | 912,086                              | 307,792 | (*)         | 106,625                         | 102,467              | 5,620,928             | 9,179,908     | 2,280,733                 | 233,124               |
| Dividends, domestic corporations.....                                  | 7,626          | 825                                  | 74      | -           | 4                               | 70                   | 280                   | 1,405         | 48                        | 133                   |
| Dividends, foreign corporations.....                                   | 166            | 1                                    | 1       | -           | -                               | 4                    | -                     | 4             | -                         | -                     |
| Interest on Government obligations, total.....                         | 6,498          | 58                                   | 40      | -           | 1                               | 39                   | 756                   | 1,498         | 134                       | 69                    |
| United States.....   | 5,445          | 45                                   | 31      | -           | 1                               | 30                   | 577                   | 1,133         | 34                        | 69                    |
| State and local.....   | 1,053          | 13                                   | 9       | -           | -                               | 9                    | 179                   | 365           | 100                       | -                     |
| Other interest.....  | 69,298         | 2,104                                | 1,224   | (*)         | 50                              | 211                  | 5,500                 | 8,353         | 962                       | 109                   |
| Rents.....   | 122,207        | 4,329                                | 572     | (*)         | 17                              | 548                  | 11,878                | 10,517        | 1,863                     | 42                    |
| Royalties.....   | 11,814         | 392                                  | 314     | (*)         | 304                             | 6                    | 60                    | 1,234         | 24                        | 22                    |
| Net short-term capital gain reduced by net long-term capital loss..... | 4,826          | 43                                   | 1       | -           | -                               | 1                    | 288                   | 867           | -                         | 20                    |
| Net long-term capital gain reduced by net short-term capital loss..... | 126,246        | 25,538                               | 8,474   | (*)         | 4,167                           | 4,292                | 3,661                 | 23,443        | 221                       | 301                   |
| Net gain, noncapital assets.....                                       | 236,010        | 2,155                                | 1,680   | -           | 621                             | 1,059                | 3,627                 | 4,445         | 280                       | 8                     |
| Other receipts.....  | 475,999        | 13,196                               | 2,572   | (*)         | 2,424                           | 143                  | 29,892                | 23,793        | 4,442                     | 382                   |
| Total deductions.....  | 50,112,363     | 875,273                              | 288,758 | (*)         | 100,325                         | 95,997               | 5,395,232             | 8,694,261     | 2,200,257                 | 222,825               |
| Cost of sales and operations.....                                      | 37,625,897     | 623,771                              | 155,353 | (*)         | 53,836                          | 50,934               | 4,399,075             | 6,715,241     | 1,930,313                 | 174,298               |
| Compensation of officers.....  | 2,675,180      | 38,166                               | 21,204  | (*)         | 8,128                           | 4,805                | 274,729               | 479,518       | 40,992                    | 16,095                |
| Repairs.....   | 240,308        | 19,612                               | 13,798  | (*)         | 3,205                           | 4,948                | 32,755                | 40,888        | 9,207                     | 486                   |
| Bad debts.....   | 87,773         | 318                                  | 258     | (*)         | 29                              | 152                  | 9,591                 | 9,845         | 791                       | 206                   |
| Rent.....  | 722,405        | 14,423                               | 3,120   | (*)         | 1,596                           | 531                  | 26,277                | 85,929        | 8,117                     | 3,238                 |
| Taxes.....   | 907,554        | 24,401                               | 11,137  | (*)         | 2,922                           | 4,042                | 112,558               | 175,527       | 22,774                    | 4,665                 |
| Interest.....  | 306,074        | 22,809                               | 2,746   | (*)         | 718                             | 750                  | 20,460                | 43,075        | 6,530                     | 860                   |
| Contributions.....   | 19,111         | 199                                  | 84      | (*)         | 17                              | 18                   | 1,774                 | 4,636         | 660                       | 153                   |
| Amortization.....  | 6,006          | 68                                   | 23      | -           | 15                              | 8                    | 228                   | 2,493         | 1,532                     | 758                   |
| Depreciation.....  | 776,613        | 41,819                               | 22,404  | (*)         | 7,490                           | 7,131                | 91,566                | 167,048       | 32,290                    | 2,833                 |
| Depletion.....   | 30,855         | 44                                   | 9,463   | (*)         | 1,188                           | 1,547                | 232                   | 18,272        | 2                         | -                     |
| Advertising.....   | 358,388        | 1,649                                | 424     | (*)         | 262                             | 156                  | 13,538                | 38,182        | 10,128                    | 229                   |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 174,971        | 1,368                                | 226     | -           | -                               | 226                  | 19,802                | 38,651        | 2,859                     | 1,729                 |
| Other employee benefit plans.....                                      | 84,423         | 416                                  | 1,231   | (*)         | 297                             | 359                  | 21,951                | 24,263        | 887                       | 222                   |
| Net loss, noncapital assets.....                                       | 3,234          | 17                                   | -       | -           | -                               | -                    | 360                   | 407           | 71                        | 20                    |
| Other deductions.....  | 6,093,571      | 86,193                               | 47,287  | (*)         | 20,622                          | 20,390               | 370,336               | 850,286       | 133,104                   | 17,033                |
| Total receipts less total deductions.....                              | 2,623,594      | 85,454                               | 33,986  | (*)         | 13,888                          | 12,840               | 281,642               | 561,206       | 88,450                    | 11,385                |
| Gross profit (less loss).....  | 14,049,370     | 288,315                              | 152,439 | (*)         | 52,789                          | 51,533               | 1,221,853             | 2,464,667     | 350,420                   | 58,826                |
| Gross profit.....  | 14,054,384     | 288,420                              | 154,881 | (*)         | 55,231                          | 51,533               | 1,221,934             | 2,464,667     | 350,420                   | 58,826                |
| Gross loss.....  | 5,014          | 105                                  | 2,442   | -           | 2,442                           | -                    | 81                    | -             | -                         | -                     |
| Net income.....  | 2,622,511      | 85,411                               | 33,977  | (*)         | 13,888                          | 12,831               | 281,463               | 560,841       | 88,350                    | 11,385                |
| Distribution to stockholders (except own stock).....                   | 1,437,167      | 45,604                               | 12,216  | (*)         | 7,149                           | 4,860                | 120,113               | 313,950       | 31,516                    | 4,406                 |

Footnotes at end of table.



## Business Returns/1968 • Small Business Corporations

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item   | Manufacturing—Continued                       |  |                        |                           |                         |                               |  |                              |                                 |                          |
|--|---|--|------------------------|---------------------------|-------------------------|-------------------------------|--|------------------------------|---------------------------------|--------------------------|
|  | Apparel and other fabricated textile products | Lumber and wood products, except furniture | Furniture and fixtures | Paper and allied products | Printing and publishing | Chemicals and allied products | Rubber and miscellaneous plastics products | Leather and leather products | Stone, clay, and glass products | Primary metal industries |
|  | (11)  | (12)                                       | (13)                   | (14)                      | (15)                    | (16)                          | (17)                                       | (18)                         | (19)                            | (20)                     |
| RETURNS WITH AND WITHOUT NET INCOME                                    |   |  |                        |                           |                         |                               |  |                              |                                 |                          |
| Number of returns.....   | 3,481   | 1,557                                      | 833                    | 385                       | 3,613                   | 1,194                         | 582  | 273                          | 1,290                           | 265                      |
| (Thousand dollars)   |   |  |                        |                           |                         |                               |  |                              |                                 |                          |
| Total assets.....  | 501,061                                       | 259,791                                    | 137,052                | 73,060                    | 438,555                 | 205,383                       | 84,738                                     | 48,902                       | 206,054                         | 87,247                   |
| Total receipts.....  | 1,852,658                                     | 651,857                                    | 320,898                | 215,398                   | 978,915                 | 482,006                       | 196,480                                    | 90,886                       | 389,576                         | 206,602                  |
| Business receipts.....   | 1,848,818                                     | 635,025                                    | 318,484                | 213,962                   | 964,815                 | 477,870                       | 192,481                                    | 87,857                       | 386,352                         | 204,927                  |
| Dividends, domestic corporations.....                                  | 63  | 86   | 3                      | 68                        | 269                     | 6                             | 6  | 355                          | 4                               | 20                       |
| Dividends, foreign corporations.....                                   | -   | -  | -                      | -                         | 4                       | -                             | -  | -                            | -                               | -                        |
| Interest on Government obligations, total.....                         | 224   | 92   | 12                     | 65                        | 394                     | 15                            | 104  | -                            | -                               | 11                       |
| United States.....   | 223   | 86   | 12                     | 64                        | 194                     | 15                            | 95   | -                            | -                               | 11                       |
| State and local.....   | 1   | 6  | -                      | 1                         | 200                     | -                             | 9  | -                            | -                               | -                        |
| Other interest.....  | 369   | 1,680                                      | 442                    | 275                       | 1,242                   | 220                           | 39   | 250                          | 528                             | 438                      |
| Rents.....   | 121   | 955  | 144                    | 17                        | 2,100                   | 231                           | 1,703                                      | 1                            | 477                             | 317                      |
| Royalties.....   | -   | 2  | -                      | -                         | -                       | 12                            | -  | -                            | -                               | 100                      |
| Net short-term capital gain reduced by net long-term capital loss..... | 98  | -  | -                      | -                         | 6                       | 262                           | 44   | 249                          | 8                               | -                        |
| Net long-term capital gain reduced by net short-term capital loss..... | 919   | 9,313                                      | 944                    | 137                       | 4,370                   | 33                            | 894  | 1,991                        | 312                             | 491                      |
| Net gain, noncapital assets.....                                       | 136   | 298  | 1                      | 14                        | 3,522                   | 55                            | 120  | -                            | 211                             | 42                       |
| Other receipts.....  | 1,910   | 4,406                                      | 868                    | 860                       | 3,193                   | 3,302                         | 1,089                                      | 183                          | 1,684                           | 256                      |
| Total deductions.....  | 1,804,524                                     | 620,075                                    | 303,778                | 206,916                   | 919,204                 | 457,947                       | 176,285                                    | 85,791                       | 370,403                         | 181,365                  |
| Cost of sales and operations.....                                      | 1,442,251                                     | 470,237                                    | 220,764                | 145,623                   | 612,741                 | 332,135                       | 115,199                                    | 67,678                       | 262,249                         | 133,527                  |
| Compensation of officers.....  | 88,836  | 9,425                                      | 22,954                 | 9,425                     | 73,950                  | 25,525                        | 17,208                                     | 4,720                        | 25,393                          | 13,468                   |
| Repairs.....   | 4,586   | 7,644                                      | 763                    | 2,177                     | 5,507                   | 897                           | 1,332                                      | 505                          | 4,440                           | 1,642                    |
| Bad debts.....   | 1,800   | 415  | 1,745                  | 25                        | 2,012                   | 353                           | 201  | 32                           | 868                             | 373                      |
| Rent.....  | 21,372  | 2,845                                      | 6,105                  | 4,509                     | 13,814                  | 5,491                         | 2,992                                      | 1,035                        | 3,403                           | 773                      |
| Taxes.....   | 32,873  | 14,272                                     | 5,824                  | 4,547                     | 24,024                  | 9,037                         | 3,586                                      | 2,805                        | 10,881                          | 8,616                    |
| Interest.....  | 5,388   | 5,937                                      | 1,724                  | 1,004                     | 8,786                   | 2,656                         | 2,365                                      | 253                          | 2,240                           | 578                      |
| Contributions.....   | 981   | 138  | 204                    | 115                       | 509                     | 488                           | 233  | 40                           | 106                             | 64                       |
| Amortization.....  | 40  | 19   | 5                      | 1                         | 74                      | 22                            | 4  | 3                            | 16                              | 3                        |
| Depreciation.....  | 10,007  | 18,963                                     | 4,489                  | 4,957                     | 26,355                  | 10,675                        | 6,791                                      | 704                          | 16,250                          | 3,729                    |
| Depletion.....   | 5   | 18,302                                     | -                      | -                         | -                       | 63                            | -  | -                            | 211                             | -                        |
| Advertising.....   | 3,707   | 290  | 1,570                  | 1,147                     | 5,461                   | 4,429                         | 590  | 76                           | 1,226                           | 787                      |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 7,333   | 856  | 3,513                  | 973                       | 5,087                   | 3,762                         | 162  | 1,074                        | 759                             | 2,038                    |
| Other employee benefit plans.....                                      | 7,924   | 710  | 1,065                  | 2,375                     | 3,280                   | 1,589                         | 245  | 114                          | 210                             | 1,287                    |
| Net loss, noncapital assets.....                                       | 154   | 76   | 1                      | 77                        | 21                      | 21                            | 1  | 1                            | 3                               | 1                        |
| Other deductions.....  | 177,367                                       | 61,532                                     | 33,052                 | 30,038                    | 137,527                 | 60,804                        | 25,376                                     | 6,751                        | 42,148                          | 14,479                   |
| Total receipts less total deductions.....                              | 48,134  | 31,782                                     | 17,120                 | 8,482                     | 59,711                  | 4,059                         | 20,195                                     | 5,095                        | 19,173                          | 25,237                   |
| Gross profit (less loss).....  | 406,567                                       | 164,788                                    | 97,720                 | 68,339                    | 352,074                 | 145,735                       | 77,282                                     | 20,179                       | 124,103                         | 71,400                   |
| Gross profit.....  | 407,018                                       | 164,822                                    | 97,720                 | 68,339                    | 352,827                 | 145,735                       | 78,616                                     | 20,179                       | 124,175                         | 71,400                   |
| Gross loss.....  | 451   | 34   | -                      | -                         | 753                     | -                             | 1,334                                      | -                            | 72                              | -                        |
| Net income (less deficit).....   | 48,133  | 31,776                                     | 17,120                 | 8,481                     | 59,511                  | 24,099                        | 20,186                                     | 5,095                        | 19,173                          | 25,237                   |
| Net income.....  | 56,596  | 39,987                                     | 23,531                 | 10,135                    | 68,726                  | 27,845                        | 20,751                                     | 5,114                        | 23,823                          | 25,678                   |
| Deficit.....   | 8,463   | 8,211                                      | 6,411                  | 1,654                     | 9,215                   | 3,786                         | 565  | 19                           | 4,650                           | 441                      |
| Distribution to stockholders (except own stock).....                   | 34,912  | 23,244                                     | 8,834                  | 3,353                     | 44,067                  | 25,953                        | 6,026                                      | 2,646                        | 9,608                           | 28,076                   |
| RETURNS WITH NET INCOME  |   |  |                        |                           |                         |                               |  |                              |                                 |                          |
| Number of returns.....   | 2,722   | 884  | 595                    | 331                       | 3,710                   | 604                           | 435  | (*)                          | 890                             | 210                      |
| (Thousand dollars)   |   |  |                        |                           |                         |                               |  |                              |                                 |                          |
| Total assets.....  | 464,993                                       | 184,428                                    | 124,179                | 60,802                    | 376,575                 | 183,570                       | 77,666                                     | (*)                          | 173,927                         | 82,407                   |
| Total receipts.....  | 1,728,747                                     | 509,028                                    | 275,460                | 209,540                   | 795,342                 | 432,101                       | 189,071                                    | (*)                          | 320,868                         | 194,412                  |
| Business receipts.....   | 1,724,935                                     | 493,632                                    | 273,120                | 208,106                   | 782,107                 | 428,100                       | 186,356                                    | (*)                          | 319,188                         | 192,754                  |
| Dividends, domestic corporations.....                                  | 63  | 43   | 3                      | 68                        | 247                     | 6                             | 6  | (*)                          | 4                               | 20                       |
| Dividends, foreign corporations.....                                   | -   | -  | -                      | -                         | 4                       | -                             | -  | -                            | -                               | -                        |
| Interest on Government obligations, total.....                         | 224   | 92   | 12                     | 65                        | 381                     | 15                            | 104  | -                            | -                               | 11                       |
| United States.....   | 223   | 86   | 12                     | 64                        | 181                     | 15                            | 95   | -                            | -                               | 11                       |
| State and local.....   | 1   | 6  | -                      | 1                         | 200                     | -                             | 9  | -                            | -                               | -                        |
| Other interest.....  | 366   | 1,605                                      | 442                    | 275                       | 1,200                   | 220                           | 39   | (*)                          | 397                             | 438                      |
| Rents.....   | 121   | 741  | 128                    | 16                        | 2,034                   | 112                           | 439  | (*)                          | 95                              | 317                      |
| Royalties.....   | -   | -  | -                      | -                         | -                       | 12                            | -  | -                            | -                               | 100                      |
| Net short-term capital gain reduced by net long-term capital loss..... | 98  | -  | -                      | -                         | 6                       | 162                           | 44   | (*)                          | 8                               | -                        |
| Net long-term capital gain reduced by net short-term capital loss..... | 917   | 9,255                                      | 944                    | 137                       | 4,354                   | 33                            | 894  | (*)                          | 274                             | 491                      |
| Net gain, noncapital assets.....                                       | 136   | 266  | 1                      | 14                        | 2,521                   | 55                            | 115  | -                            | 191                             | 42                       |
| Other receipts.....  | 1,887   | 2,394                                      | 810                    | 859                       | 2,488                   | 3,286                         | 1,074                                      | (*)                          | 711                             | 239                      |
| Total deductions.....  | 1,672,150                                     | 469,035                                    | 251,929                | 199,404                   | 726,416                 | 404,256                       | 168,311                                    | (*)                          | 297,045                         | 168,734                  |
| Cost of sales and operations.....                                      | 1,343,980                                     | 357,284                                    | 183,867                | 140,278                   | 477,610                 | 302,888                       | 109,415                                    | (*)                          | 210,560                         | 123,907                  |
| Compensation of officers.....  | 79,618  | 11,911                                     | 16,331                 | 8,994                     | 63,366                  | 19,019                        | 16,503                                     | (*)                          | 21,118                          | 12,827                   |
| Repairs.....   | 3,983   | 3,490                                      | 610                    | 2,144                     | 3,592                   | 651                           | 1,296                                      | (*)                          | 3,705                           | 1,623                    |
| Bad debts.....   | 1,582   | 397  | 1,724                  | 25                        | 1,276                   | 300                           | 199  | (*)                          | 389                             | 75                       |
| Rent.....  | 16,849  | 430  | 4,274                  | 4,429                     | 10,363                  | 3,787                         | 2,861                                      | (*)                          | 1,774                           | 630                      |
| Taxes.....   | 30,460  | 9,733                                      | 4,744                  | 4,435                     | 19,161                  | 8,058                         | 3,431                                      | (*)                          | 8,393                           | 8,279                    |
| Interest.....  | 4,366   | 3,333                                      | 1,515                  | 912                       | 6,949                   | 2,245                         | 2,284                                      | (*)                          | 1,645                           | 479                      |
| Contributions.....   | 981   | 134  | 204                    | 115                       | 507                     | 487                           | 233  | (*)                          | 106                             | 64                       |
| Amortization.....  | 29  | 15   | -                      | 1                         | 49                      | 8                             | 2  | (*)                          | 13                              | -                        |
| Depreciation.....  | 8,433   | 12,562                                     | 4,050                  | 4,269                     | 21,698                  | 9,410                         | 6,430                                      | (*)                          | 13,194                          | 3,480                    |
| Depletion.....   | 5   | 17,969                                     | -                      | -                         | -                       | 63                            | -  | -                            | 208                             | -                        |
| Advertising.....   | 3,988   | 234  | 1,500                  | 1,130                     | 4,770                   | 3,397                         | 547  | (*)                          | 921                             | 765                      |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 1,270   | 570  | 3,052                  | 973                       | 4,519                   | 3,762                         | 162  | (*)                          | 451                             | 2,038                    |
| Other employee benefit plans.....                                      | 1,270   | 436  | 884                    | 2,375                     | 2,966                   | 1,589                         | 245  | (*)                          | 204                             | 1,282                    |
| Net loss, noncapital assets.....                                       | 154   | 76   | 1                      | 77                        | 21                      | 21                            | 1  | (*)                          | 1                               | -                        |
| Other deductions.....  | 163,682                                       | 50,461                                     | 29,174                 | 29,324                    | 109,577                 | 48,571                        | 24,702                                     | (*)                          | 34,363                          | 13,285                   |
| Total receipts less total deductions.....                              | 56,597  | 39,993                                     | 23,531                 | 10,136                    | 68,926                  | 27,845                        | 20,760                                     | (*)                          | 23,823                          | 25,678                   |
| Gross profit (less loss).....  | 381,055                                       | 136,348                                    | 89,253                 | 67,828                    | 304,497                 | 125,212                       | 76,941                                     | (*)                          | 108,628                         | 68,847                   |
| Gross profit.....  | 381,055                                       | 136,348                                    | 89,253                 | 67,828                    | 304,497                 | 125,212                       | 76,941                                     | (*)                          | 108,628                         | 68,847                   |
| Gross loss.....  | -   | -  | -                      | -                         | -                       | -                             | -  | -                            | -                               | -                        |
| Net income.....  | 56,596  | 39,987                                     | 23,531                 | 10,135                    | 68,726                  | 27,845                        | 20,751                                     | (*)                          | 23,823                          | 25,678                   |
| Distribution to stockholders (except own stock).....                   | 34,912  | 23,220                                     | 8,834                  | 3,353                     | 41,450                  | 25,950                        | 6,026                                      | (*)                          | 9,272                           | 27,975                   |

Footnotes at end of table.

## Business Returns/1968 • Small Business Corporations

201

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item   | Manufacturing—Continued   |                              |                                   |                          |  |                     | Transportation, communication, electric, gas, and sanitary services |                |               |                                      |
|--|---|------------------------------|-----------------------------------|--------------------------|--|---------------------|---|----------------|---------------|--------------------------------------|
|  | Fabricated metal products, except machinery, and transportation equipment | Machinery, except electrical | Electrical equipment and supplies | Transportation equipment | Scientific instruments, photographic equipment, watches and clocks | Other manufacturing | Total   | Transportation | Communication | Electric, gas, and sanitary services |
|  | (21)  | (22)                         | (23)                              | (24)                     | (25)   | (26)                | (27)  | (28)           | (29)          | (30)                                 |
| RETURNS WITH AND WITHOUT NET INCOME                                    |   |                              |                                   |                          |  |                     |   |                |               |                                      |
| Number of returns.....   | 3,226   | 2,557                        | 854                               | 637                      | 594  | 2,061               | 10,009  | 7,838          | 1,322         | 849                                  |
|  | (Thousand dollars)  |                              |                                   |                          |  |                     |   |                |               |                                      |
| Total assets.....  | 391,598   | 917,553                      | 85,405                            | 75,063                   | 61,848   | 255,865             | 1,131,912   | 788,727        | 249,431       | 93,754                               |
| Total receipts.....  | 871,591   | 835,537                      | 189,322                           | 146,084                  | 103,137  | 593,171             | 1,764,064   | 1,552,610      | 112,919       | 98,535                               |
| Business receipts.....   | 862,915   | 799,920                      | 186,766                           | 145,339                  | 102,425  | 588,046             | 1,731,667   | 1,529,571      | 106,217       | 95,779                               |
| Dividends, domestic corporations.....                                  | 292   | 154                          | -                                 | 24                       | 82   | 5                   | 249   | 248            | 1             | -                                    |
| Dividends, foreign corporations.....                                   | -   | 4,195                        | -                                 | -                        | -  | -                   | -   | -              | -             | -                                    |
| Interest on Government obligations, total.....                         | 257   | 4,138                        | 84                                | -                        | 41   | 146                 | 146   | 146            | -             | -                                    |
| United States.....   | 237   | 3,122                        | 82                                | -                        | 10   | 24                  | 124   | 124            | -             | -                                    |
| State and local.....   | 20  | 1,016                        | 2                                 | -                        | -  | 17                  | 22  | 22             | -             | -                                    |
| Other interest.....  | 877   | 7,240                        | 195                               | 208                      | 185  | 245                 | 2,421   | 1,280          | 868           | 273                                  |
| Rents.....   | 1,467   | 7,435                        | 16                                | 70                       | 59   | 158                 | 14,562  | 12,399         | 77            | 2,086                                |
| Royalties.....   | 44  | 1,276                        | 1,024                             | -                        | -  | -                   | -   | -              | -             | -                                    |
| Net short-term capital gain reduced by net long-term capital loss..... | 2   | 158                          | 2                                 | -                        | -  | 89                  | 52  | 52             | -             | -                                    |
| Net long-term capital gain reduced by net short-term capital loss..... | 2,748   | 226                          | 600                               | 143                      | 60   | 405                 | 6,532   | 2,201          | 4,056         | 275                                  |
| Net gain, noncapital assets.....                                       | 711   | 9,061                        | 31                                | 38                       | -  | 303                 | 3,543   | 2,418          | 1,045         | 80                                   |
| Other receipts.....  | 2,278   | 1,734                        | 604                               | 262                      | 316  | 3,879               | 4,892   | 4,295          | 555           | 42                                   |
| Total deductions.....  | 814,941   | 817,066                      | 182,269                           | 137,452                  | 93,189   | 581,769             | 1,693,778   | 1,494,924      | 106,843       | 92,011                               |
| Cost of sales and operations.....                                      | 566,676   | 520,342                      | 122,731                           | 97,819                   | 59,264   | 442,165             | 1,079,902   | 976,149        | 50,048        | 53,705                               |
| Compensation of officers.....  | 77,737  | 59,273                       | 16,233                            | 9,174                    | 10,777   | 39,181              | 115,896   | 96,212         | 11,163        | 8,521                                |
| Repairs.....   | 6,333   | 6,687                        | 295                               | 896                      | 297  | 1,518               | 1,841   | 1,061          | 338           | 442                                  |
| Bad debts.....   | 1,249   | 2,251                        | 654                               | 212                      | 83   | 974                 | 2,044   | 1,432          | 380           | 232                                  |
| Rent.....  | 15,046  | 14,826                       | 1,792                             | 4,402                    | 1,639  | 8,437               | 35,473  | 32,221         | 2,308         | 944                                  |
| Taxes.....   | 24,329  | 27,343                       | 4,704                             | 3,318                    | 2,461  | 11,929              | 77,361  | 68,338         | 4,946         | 4,077                                |
| Interest.....  | 4,276   | 5,444                        | 1,731                             | 777                      | 979  | 3,666               | 23,729  | 17,639         | 3,754         | 2,336                                |
| Contributions.....   | 392   | 134                          | 34                                | 68                       | 214  | 119                 | 537   | 445            | 68            | 24                                   |
| Amortization.....  | 55  | 24                           | 12                                | -                        | 16   | 27                  | 237   | 176            | 44            | 17                                   |
| Depreciation.....  | 22,904  | 27,300                       | 3,745                             | 3,251                    | 1,707  | 11,136              | 102,033   | 80,689         | 11,335        | 10,009                               |
| Depletion.....   | -   | -                            | -                                 | -                        | -  | 25                  | 62  | 25             | 37            | -                                    |
| Advertising.....   | 4,011   | 7,469                        | 1,697                             | 939                      | 1,279  | 3,191               | 8,279   | 6,047          | 1,638         | 594                                  |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 6,749   | 10,100                       | 125                               | 627                      | 793  | 1,151               | 6,806   | 6,203          | 201           | 402                                  |
| Other employee benefit plans.....                                      | 3,621   | 4,951                        | 1,046                             | 149                      | 33   | 1,005               | 6,409   | 6,167          | 93            | 149                                  |
| Net loss, noncapital assets.....                                       | -   | 3                            | 20                                | 8                        | 31   | 8                   | 1,694   | 1,694          | -             | -                                    |
| Other deductions.....  | 81,563  | 130,919                      | 27,450                            | 15,812                   | 13,616   | 57,237              | 231,475   | 203,426        | 20,490        | 10,559                               |
| Total receipts less total deductions.....                              | 56,650  | 18,471                       | 7,053                             | 8,632                    | 9,948  | 11,402              | 70,286  | 57,686         | 6,076         | 6,524                                |
| Gross profit (less loss).....  | 296,239   | 279,578                      | 64,035                            | 47,520                   | 43,161   | 145,881             | 651,765   | 553,422        | 56,269        | 42,074                               |
| Gross profit.....  | 297,149   | 280,567                      | 64,173                            | 47,695                   | 43,335   | 146,064             | 656,275   | 554,816        | 59,384        | 42,075                               |
| Gross loss.....  | 910   | 989                          | 138                               | 175                      | 184  | 183                 | 4,510   | 1,394          | 3,115         | 1                                    |
| Net income (less deficit).....   | 56,630  | 17,455                       | 7,051                             | 8,632                    | 9,948  | 11,385              | 70,264  | 57,664         | 6,076         | 6,524                                |
| Net income.....  | 69,471  | 39,145                       | 11,701                            | 11,424                   | 10,395   | 16,784              | 110,666   | 87,892         | 15,708        | 7,066                                |
| Deficit.....   | 12,841  | 21,690                       | 4,650                             | 2,792                    | 447  | 5,399               | 40,402  | 30,228         | 9,632         | 542                                  |
| Distribution to stockholders (except own stock).....                   | 43,498  | 24,766                       | 9,526                             | 7,494                    | 7,365  | 9,337               | 53,914  | 39,214         | 9,961         | 4,739                                |
| RETURNS WITH NET INCOME  |   |                              |                                   |                          |  |                     |   |                |               |                                      |
| Number of returns.....   | 2,165   | 1,766                        | 318                               | 226                      | 326  | 1,303               | 6,125   | 4,704          | 739           | 682                                  |
|  | (Thousand dollars)  |                              |                                   |                          |  |                     |   |                |               |                                      |
| Total assets.....  | 337,139   | 218,198                      | 54,546                            | 51,420                   | 54,280   | 215,599             | 825,795   | 603,969        | 134,473       | 87,353                               |
| Total receipts.....  | 739,989   | 389,478                      | 136,497                           | 110,733                  | 84,427   | 526,096             | 1,517,321   | 1,328,502      | 91,506        | 97,313                               |
| Business receipts.....   | 732,335   | 384,822                      | 133,951                           | 110,048                  | 83,829   | 525,036             | 1,488,968   | 1,308,562      | 85,840        | 94,566                               |
| Dividends, domestic corporations.....                                  | 160   | 138                          | -                                 | 24                       | 82   | 5                   | 79  | 78             | 1             | -                                    |
| Dividends, foreign corporations.....                                   | -   | -                            | -                                 | -                        | -  | -                   | -   | -              | -             | -                                    |
| Interest on Government obligations, total.....                         | 246   | 10                           | 84                                | -                        | 10   | 41                  | 83  | 83             | -             | -                                    |
| United States.....   | 226   | 1                            | 82                                | -                        | 10   | 24                  | 83  | 83             | -             | -                                    |
| State and local.....   | 20  | 9                            | 2                                 | -                        | -  | 17                  | -   | -              | -             | -                                    |
| Other interest.....  | 757   | 491                          | 195                               | 208                      | 164  | 235                 | 1,574   | 1,231          | 78            | 265                                  |
| Rents.....   | 1,065   | 3,258                        | 16                                | 66                       | 59   | 144                 | 14,350  | 12,202         | 62            | 2,086                                |
| Royalties.....   | 44  | 8                            | 1,024                             | -                        | -  | -                   | -   | -              | -             | -                                    |
| Net short-term capital gain reduced by net long-term capital loss..... | 2   | 87                           | 2                                 | -                        | -  | 89                  | 10  | 10             | -             | -                                    |
| Net long-term capital gain reduced by net short-term capital loss..... | 2,690   | 195                          | 600                               | 143                      | -  | 3                   | 6,181   | 1,850          | 4,056         | 275                                  |
| Net gain, noncapital assets.....                                       | 606   | 93                           | 31                                | 28                       | -  | 58                  | 3,043   | 1,951          | 1,012         | 80                                   |
| Other receipts.....  | 2,084   | 376                          | 594                               | 216                      | 283  | 485                 | 3,033   | 2,535          | 457           | 41                                   |
| Total deductions.....  | 670,498   | 350,324                      | 124,794                           | 99,309                   | 74,032   | 509,295             | 1,406,655   | 1,240,610      | 75,798        | 90,247                               |
| Cost of sales and operations.....                                      | 463,256   | 231,786                      | 81,468                            | 71,470                   | 50,811   | 394,472             | 919,698   | 830,523        | 35,913        | 53,262                               |
| Compensation of officers.....  | 65,804  | 39,249                       | 14,665                            | 6,962                    | 6,404  | 34,940              | 95,162  | 77,576         | 9,092         | 8,494                                |
| Repairs.....   | 5,627   | 1,698                        | 286                               | 730                      | 163  | 1,092               | 793   | 23             | 328           | 442                                  |
| Bad debts.....   | 1,064   | 471                          | 347                               | 211                      | 8  | 748                 | 1,605   | 1,153          | 235           | 217                                  |
| Rent.....  | 12,571  | 4,390                        | 980                               | 3,131                    | 905  | 6,165               | 27,416  | 25,223         | 1,260         | 933                                  |
| Taxes.....   | 20,656  | 10,809                       | 3,332                             | 2,293                    | 1,850  | 9,657               | 67,061  | 59,127         | 3,906         | 4,028                                |
| Interest.....  | 2,959   | 4,255                        | 945                               | 257                      | 946  | 2,342               | 17,795  | 12,854         | 2,909         | 2,032                                |
| Contributions.....   | 391   | 134                          | 34                                | 68                       | 206  | 119                 | 513   | 423            | 66            | 24                                   |
| Amortization.....  | 44  | 13                           | 4                                 | -                        | 5  | 17                  | 144   | 131            | 7             | 6                                    |
| Depreciation.....  | 19,647  | 14,374                       | 2,168                             | 2,286                    | 1,327  | 7,893               | 76,083  | 58,413         | 8,021         | 9,649                                |
| Depletion.....   | -   | -                            | -                                 | -                        | -  | 25                  | 62  | 25             | 37            | -                                    |
| Advertising.....   | 3,326   | 2,790                        | 877                               | 332                      | 886  | 2,686               | 6,190   | 4,180          | 1,416         | 594                                  |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 6,666   | 1,516                        | 125                               | 627                      | 107  | 1,151               | 6,651   | 6,050          | 199           | 402                                  |
| Other employee benefit plans.....                                      | 3,115   | 785                          | 996                               | 137                      | 33   | 723                 | 6,200   | 5,982          | 69            | 149                                  |
| Net loss, noncapital assets.....                                       | -   | 3                            | 7                                 | -                        | 31   | 8                   | 415   | 415            | -             | -                                    |
| Other deductions.....  | 65,372  | 38,051                       | 18,560                            | 10,805                   | 10,350   | 47,257              | 180,867   | 158,512        | 12,340        | 10,015                               |
| Total receipts less total deductions.....                              | 69,491  | 39,154                       | 11,703                            | 11,424                   | 10,395   | 16,801              | 110,666   | 87,892         | 15,708        | 7,066                                |
| Gross profit (less loss).....  | 269,079   | 153,036                      | 52,483                            | 38,578                   | 33,018   | 130,564             | 569,270   | 478,039        | 49,927        | 41,304                               |
| Gross profit.....  | 269,079   | 153,036                      | 52,483                            | 38,578                   | 33,018   | 130,564             | 569,270   | 478,039        | 49,927        | 41,306                               |
| Gross loss.....  | -   | -                            | -                                 | -                        | -  | -                   | -   | -              | -             | -                                    |
| Net income.....  | 69,471  | 39,145                       | 11,701                            | 11,424                   | 10,395   | 16,784              | 110,666   | 87,892         | 15,708        | 7,066                                |
| Distribution to stockholders (except own stock).....                   | 43,164  | 19,113                       | 9,526                             | 7,494                    | 5,756  | 9,337               | 53,857  | 39,137         | 9,961         | 4,739                                |

Footnotes at end of table.



## Business Returns/1968 • Small Business Corporations

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item   | Wholesale and retail trade |                 |                                |                                    |                       |              |  |                            |             |   |
|--|----------------------------|-----------------|--------------------------------|------------------------------------|-----------------------|--------------|--|----------------------------|-------------|---|
|  | Total                      | Wholesale trade |                                |                                    |                       | Retail trade |  |                            |             |   |
|  |                            | Total           | Groceries and related products | Machinery, equipment, and supplies | Other wholesale trade | Total        | Building materials, hardware, and farm equipment | General merchandise stores | Food stores | Automotive dealers and service stations |
| RETURN WITH AND WITHOUT NET INCOME                                     | (31)                       | (32)            | (33)                           | (34)                               | (35)                  | (36)         | (37)   | (38)                       | (39)        | (40)                                    |
| Number of returns.....   | 81,579                     | 23,358          | 2,968                          | 3,212                              | 17,178                | 58,001       | 5,892  | 2,495                      | 4,035       | 9,045                                   |
|  | (Thousand dollars)         |                 |                                |                                    |                       |              |  |                            |             |   |
| Total assets.....  | 9,913,770                  | 3,767,041       | 416,187                        | 437,990                            | 2,912,864             | 6,136,298    | 1,014,397  | 342,196                    | 450,303     | 1,502,598                               |
| Total receipts.....  | 33,881,190                 | 14,668,441      | 2,749,495                      | 1,373,769                          | 10,545,177            | 19,166,595   | 2,278,561  | 758,220                    | 2,448,645   | 6,110,905                               |
| Business receipts.....   | 33,440,597                 | 14,447,938      | 2,731,455                      | 1,357,619                          | 10,358,864            | 18,946,530   | 2,247,399  | 742,599                    | 2,434,202   | 6,045,698                               |
| Dividends, domestic corporations.....                                  | 4,183                      | 1,987           | 42                             | 272                                | 1,673                 | 2,196        | 544  | 47                         | 739         | 383                                     |
| Dividends, foreign corporations.....                                   | 57                         | 56              | 1                              | —                                  | 55                    | 1            | —  | —                          | —           | —                                       |
| Interest on Government obligations, total.....                         | 2,315                      | 811             | 72                             | 86                                 | 653                   | 1,504        | 472  | —                          | 119         | 38                                      |
| United States.....   | 1,981                      | 592             | 32                             | 53                                 | 507                   | 1,389        | 472  | —                          | 119         | 38                                      |
| State and local.....   | 334                        | 219             | 40                             | 33                                 | 146                   | 115          | —  | —                          | —           | —                                       |
| Other interest.....  | 31,501                     | 10,557          | 1,063                          | 1,905                              | 7,589                 | 20,943       | 2,804  | 1,251                      | 1,068       | 10,074                                  |
| Rents.....   | 50,130                     | 12,890          | 1,154                          | 735                                | 11,001                | 37,217       | 2,250  | 2,345                      | 1,781       | 20,433                                  |
| Royalties.....   | 1,030                      | 996             | —                              | —                                  | 996                   | 34           | —  | —                          | 25          | —                                       |
| Net short-term capital gain reduced by net long-term capital loss..... | 1,439                      | 1,208           | 5                              | 94                                 | 1,109                 | 231          | 20   | 1                          | 34          | 40                                      |
| Net long-term capital gain reduced by net short-term capital loss..... | 36,779                     | 11,088          | 689                            | 1,087                              | 9,312                 | 25,691       | 3,008  | 2,870                      | 1,111       | 1,347                                   |
| Net gain, noncapital assets.....                                       | 9,081                      | 1,430           | 170                            | 424                                | 836                   | 7,651        | 565  | 32                         | 1,813       | 1,546                                   |
| Other receipts.....  | 304,078                    | 179,480         | 14,844                         | 11,547                             | 153,089               | 124,597      | 21,499   | 9,075                      | 7,753       | 31,346                                  |
| Total deductions.....  | 33,017,622                 | 14,336,517      | 2,714,887                      | 1,329,595                          | 10,292,035            | 18,635,929   | 2,196,187  | 722,189                    | 2,400,270   | 6,024,023                               |
| Cost of sales and operations.....                                      | 25,625,360                 | 11,709,926      | 2,295,327                      | 1,026,521                          | 8,388,078             | 13,880,470   | 1,734,465  | 516,587                    | 1,904,877   | 5,050,281                               |
| Compensation of officers.....  | 1,250,487                  | 479,726         | 82,585                         | 60,136                             | 337,005               | 768,567      | 87,821   | 28,428                     | 57,591      | 144,523                                 |
| Repairs.....   | 102,301                    | 36,138          | 6,262                          | 1,981                              | 27,895                | 66,008       | 6,217  | 2,230                      | 7,229       | 10,412                                  |
| Bad debts.....   | 66,739                     | 21,744          | 1,455                          | 2,387                              | 17,902                | 44,993       | 10,542   | 836                        | 1,057       | 11,262                                  |
| Rent.....  | 447,886                    | 103,255         | 13,007                         | 10,938                             | 79,310                | 343,947      | 16,346   | 12,955                     | 28,958      | 53,434                                  |
| Taxes.....   | 433,578                    | 152,225         | 19,958                         | 10,517                             | 121,750               | 280,716      | 31,236   | 12,305                     | 26,796      | 58,919                                  |
| Interest.....  | 148,309                    | 54,502          | 5,973                          | 8,250                              | 40,279                | 93,771       | 10,528   | 5,149                      | 7,359       | 35,358                                  |
| Contributions.....   | 7,511                      | 2,626           | 361                            | 397                                | 1,868                 | 4,880        | 600  | 263                        | 371         | 715                                     |
| Amortization.....  | 2,041                      | 357             | 68                             | 51                                 | 238                   | 1,684        | 62   | 81                         | 108         | 110                                     |
| Depreciation.....  | 273,505                    | 93,170          | 12,444                         | 11,191                             | 69,535                | 180,009      | 18,018   | 9,744                      | 26,425      | 32,438                                  |
| Depletion.....   | 972                        | 253             | 14                             | —                                  | 239                   | 719          | 405  | 13                         | —           | 295                                     |
| Advertising.....   | 263,768                    | 49,643          | 4,399                          | 3,057                              | 42,187                | 213,792      | 13,416   | 9,400                      | 35,973      | 41,302                                  |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 61,083                     | 31,163          | 1,986                          | 4,263                              | 24,914                | 29,920       | 2,471  | 1,915                      | 2,814       | 6,880                                   |
| Other employee benefit plans.....                                      | 23,450                     | 8,222           | 1,110                          | 1,130                              | 5,982                 | 15,207       | 2,284  | 524                        | 870         | 1,917                                   |
| Net loss, noncapital assets.....                                       | 6,278                      | 2,600           | 80                             | 38                                 | 2,482                 | 3,678        | 92   | 142                        | 481         | 133                                     |
| Other deductions.....  | 4,304,354                  | 1,590,967       | 269,858                        | 188,738                            | 1,132,371             | 2,707,568    | 261,394  | 121,617                    | 299,361     | 576,044                                 |
| Total receipts less total deductions.....                              | 863,568                    | 331,924         | 34,608                         | 44,174                             | 253,142               | 530,666      | 82,374   | 36,031                     | 48,375      | 86,882                                  |
| Gross profit (less loss).....  | 7,815,237                  | 2,738,012       | 436,128                        | 331,098                            | 1,970,786             | 5,066,060    | 512,934  | 226,012                    | 529,325     | 995,417                                 |
| Gross profit.....  | 7,820,139                  | 2,740,549       | 436,128                        | 331,264                            | 1,973,157             | 5,068,425    | 512,934  | 226,012                    | 529,405     | 995,417                                 |
| Gross loss.....  | 4,902                      | 2,537           | —                              | 166                                | 2,371                 | 2,365        | —  | —                          | 80          | —                                       |
| Net income (less deficit).....   | 863,234                    | 331,705         | 34,568                         | 44,141                             | 252,996               | 530,551      | 82,374   | 36,031                     | 48,375      | 86,882                                  |
| Net income.....  | 1,017,968                  | 374,888         | 48,965                         | 46,864                             | 279,059               | 641,868      | 92,369   | 40,484                     | 58,048      | 104,473                                 |
| Deficit.....   | 14,734                     | 43,183          | 14,397                         | 21,723                             | 26,063                | 111,317      | 9,995  | 4,453                      | 9,673       | 17,591                                  |
| Distribution to stockholders (except own stock).....                   | 589,928                    | 221,944         | 30,349                         | 28,700                             | 162,895               | 367,196      | 48,069   | 23,607                     | 33,209      | 59,242                                  |
| RETURN WITH NET INCOME   |                            |                 |                                |                                    |                       |              |  |                            |             |   |
| Number of returns.....   | 58,441                     | 17,402          | 2,194                          | 2,490                              | 12,718                | 40,910       | 4,829  | 1,772                      | 2,738       | 6,363                                   |
|  | (Thousand dollars)         |                 |                                |                                    |                       |              |  |                            |             |   |
| Total assets.....  | 8,432,351                  | 3,322,923       | 365,286                        | 413,993                            | 2,543,644             | 5,101,684    | 937,045  | 309,418                    | 346,448     | 1,210,108                               |
| Total receipts.....  | 29,763,868                 | 13,349,456      | 2,365,652                      | 1,328,947                          | 9,654,857             | 16,387,229   | 2,128,331  | 696,557                    | 1,869,795   | 5,169,844                               |
| Business receipts.....   | 29,371,363                 | 13,145,934      | 2,350,742                      | 1,314,569                          | 9,480,623             | 16,198,271   | 2,099,217  | 681,034                    | 1,856,822   | 5,122,026                               |
| Dividends, domestic corporations.....                                  | 3,877                      | 1,944           | 41                             | 259                                | 1,644                 | 1,933        | 311  | 44                         | 732         | 380                                     |
| Dividends, foreign corporations.....                                   | 57                         | 56              | 1                              | —                                  | 55                    | 1            | —  | —                          | —           | —                                       |
| Interest on Government obligations, total.....                         | 2,266                      | 764             | 44                             | 86                                 | 634                   | 1,502        | 470  | —                          | 119         | 38                                      |
| United States.....   | 1,932                      | 545             | 4                              | 53                                 | 488                   | 1,387        | 470  | —                          | 119         | 38                                      |
| State and local.....   | 334                        | 219             | 40                             | 33                                 | 146                   | 115          | —  | —                          | —           | —                                       |
| Other interest.....  | 25,869                     | 9,488           | 1,028                          | 1,755                              | 6,705                 | 16,380       | 2,442  | 1,234                      | 988         | 7,121                                   |
| Rents.....   | 39,670                     | 10,807          | 717                            | 668                                | 9,422                 | 28,840       | 1,770  | 2,293                      | 1,305       | 15,400                                  |
| Royalties.....   | 1,023                      | 996             | —                              | —                                  | 996                   | 27           | —  | —                          | 25          | —                                       |
| Net short-term capital gain reduced by net long-term capital loss..... | 1,437                      | 1,207           | 5                              | 94                                 | 1,108                 | 230          | 20   | —                          | 34          | 40                                      |
| Net long-term capital gain reduced by net short-term capital loss..... | 35,465                     | 10,631          | 639                            | 713                                | 9,279                 | 24,834       | 2,984  | 2,870                      | 1,111       | 637                                     |
| Net gain, noncapital assets.....                                       | 7,305                      | 1,392           | 162                            | 432                                | 828                   | 5,913        | 551  | 32                         | 1,671       | 517                                     |
| Other receipts.....  | 275,536                    | 166,237         | 12,273                         | 10,401                             | 143,563               | 109,298      | 20,566   | 9,050                      | 6,988       | 23,685                                  |
| Total deductions.....  | 28,745,566                 | 12,974,349      | 2,316,647                      | 1,282,050                          | 9,375,652             | 15,745,246   | 2,035,962  | 656,073                    | 1,811,747   | 5,065,371                               |
| Cost of sales and operations.....                                      | 22,533,277                 | 10,661,241      | 1,955,752                      | 999,608                            | 7,705,881             | 11,852,056   | 1,618,837  | 475,629                    | 1,448,471   | 4,288,041                               |
| Compensation of officers.....  | 1,073,236                  | 421,156         | 73,217                         | 55,407                             | 292,532               | 650,459      | 80,431   | 26,132                     | 41,719      | 122,721                                 |
| Repairs.....   | 79,803                     | 29,663          | 4,056                          | 1,898                              | 23,709                | 50,123       | 5,181  | 1,901                      | 5,430       | 6,540                                   |
| Bad debts.....   | 48,155                     | 15,740          | 885                            | 1,888                              | 12,967                | 32,414       | 6,862  | 830                        | 747         | 9,079                                   |
| Rent.....  | 368,300                    | 90,284          | 11,153                         | 10,058                             | 69,073                | 277,604      | 14,448   | 10,937                     | 22,840      | 41,561                                  |
| Taxes.....   | 362,254                    | 131,918         | 16,529                         | 9,674                              | 105,715               | 230,265      | 11,395   | 16,987                     | 48,997      | 48,997                                  |
| Interest.....  | 116,306                    | 46,198          | 4,515                          | 7,671                              | 34,012                | 70,084       | 9,730  | 4,492                      | 4,778       | 26,939                                  |
| Contributions.....   | 7,270                      | 2,599           | 360                            | 392                                | 1,847                 | 4,666        | 600  | 263                        | 359         | 701                                     |
| Amortization.....  | 1,513                      | 260             | 55                             | 38                                 | 167                   | 1,253        | 53   | 13                         | 63          | 70                                      |
| Depreciation.....  | 218,036                    | 80,036          | 10,550                         | 10,522                             | 58,964                | 137,868      | 16,195   | 8,122                      | 18,383      | 24,568                                  |
| Depletion.....   | 831                        | 243             | 14                             | —                                  | 229                   | 588          | 274  | 13                         | —           | 295                                     |
| Advertising.....   | 226,341                    | 46,201          | 3,888                          | 2,755                              | 39,558                | 179,955      | 12,384   | 8,173                      | 29,474      | 33,158                                  |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 56,336                     | 28,841          | 1,835                          | 4,253                              | 22,753                | 27,495       | 2,270  | 1,915                      | 1,242       | 6,825                                   |
| Other employee benefit plans.....                                      | 20,188                     | 7,440           | 833                            | 1,061                              | 5,546                 | 12,727       | 1,986  | 382                        | 601         | 1,324                                   |
| Net loss, noncapital assets.....                                       | 974                        | 349             | 15                             | 38                                 | 296                   | 625          | 92   | 142                        | 33          | 102                                     |
| Other deductions.....  | 3,632,746                  | 1,412,180       | 232,990                        | 176,787                            | 1,002,403             | 2,217,064    | 238,284  | 105,716                    | 220,620     | 454,450                                 |
| Total receipts less total deductions.....                              | 1,018,302                  | 375,107         | 49,005                         | 46,897                             | 279,205               | 641,983      | 92,369   | 40,484                     | 58,048      | 104,473                                 |
| Gross profit (less loss).....  | 6,838,086                  | 2,484,693       | 394,990                        | 314,961                            | 1,774,742             | 4,346,215    | 480,380  | 205,405                    | 408,351     | 833,985                                 |
| Gross profit.....  | 6,838,470                  | 2,485,077       | 394,990                        | 314,961                            | 1,775,126             | 4,346,215    | 480,380  | 205,405                    | 408,351     | 833,985                                 |
| Gross loss.....  | 384                        | —               | —                              | —                                  | —                     | —            | —  | —                          | —           | —                                       |
| Net income.....  | 1,017,968                  | 374,888         | 48,965                         | 46,864                             | 279,059               | 641,868      | 92,369   | 40,484                     | 58,048      | 104,473                                 |
| Distribution to stockholders (except own stock).....                   | 581,228                    | 220,726         | 30,349                         | 28,700                             | 161,677               | 359,714      | 47,807   | 23,607                     | 33,209      | 56,374                                  |

Footnotes at end of table.

**Business Returns/1968 • Small Business Corporations**  
Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item   | Wholesale and retail trade—Continued |   |                            |                     |  | Finance, insurance, and real estate |                                  |  |               |
|--|--------------------------------------|---|----------------------------|---------------------|--|-------------------------------------|----------------------------------|--|---------------|
|  | Retail trade—Continued               |   |                            |                     | Wholesale and retail trade not allocable | Total                               | Credit agencies other than banks | Security and commodity brokers, dealers, exchanges, and services | Other finance |
|  | Apparel and accessory stores         | Furniture, home furnishings, and equipment stores | Eating and drinking places | Other retail stores |  |                                     |                                  |  |               |
|  | (41)                                 | (42)  | (43)                       | (44)                | (45)                                     | (46)                                | (47)                             | (48)   | (49)          |
| RETURNS WITH AND WITHOUT NET INCOME                                    |                                      |   |                            |                     |  |                                     |                                  |  |               |
| Number of returns.....   | 6,746                                | 6,144   | 9,153                      | 14,492              | 221                                      | 25,749                              | 2,711                            | 330  | 868           |
|  | (Thousand dollars)                   |   |                            |                     |  |                                     |                                  |  |               |
| Total assets.....  | 558,292                              | 627,341   | 475,959                    | 1,165,212           | 10,431                                   | 3,171,617                           | 173,116                          | 205,645  | 225,109       |
| Total receipts.....  | 1,332,439                            | 1,702,955   | 1,332,916                  | 3,201,954           | 46,154                                   | 1,410,564                           | 50,160                           | 38,981   | 5,599         |
| Business receipts.....   | 1,318,116                            | 1,682,382   | 1,308,095                  | 3,168,039           | 46,129                                   | 1,021,199                           | 24,178                           | 9,164  | 914           |
| Dividends, domestic corporations.....                                  | 73                                   | 48  | 44                         | 318                 | -  | 579                                 | 6                                | 102  | 12            |
| Dividends, foreign corporations.....                                   | -                                    | 1   | -                          | -                   | -  | 67                                  | -                                | -  | -             |
| Interest on Government obligations, total.....                         | 134                                  | 19  | 108                        | 614                 | -  | 447                                 | 147                              | 90   | 8             |
| United States.....   | 119                                  | 13  | 108                        | 520                 | -  | 416                                 | 125                              | 88   | 8             |
| State and local.....   | 15                                   | 6   | -                          | 94                  | -  | 31                                  | 22                               | 2  | -             |
| Other interest.....  | 1,529                                | 1,105   | 995                        | 2,117               | 1  | 23,157                              | 8,176                            | 406  | 343           |
| Rents.....   | 2,821                                | 1,325   | 1,522                      | 4,740               | 23                                       | 19,591                              | 177                              | 6  | -             |
| Royalties.....   | -                                    | 9   | -                          | -                   | -  | 8,111                               | 77                               | -  | 4             |
| Net short-term capital gain reduced by net long-term capital loss..... | 71                                   | 6   | 46                         | 13                  | -  | 671                                 | 316                              | 15   | 23            |
| Net long-term capital gain reduced by net short-term capital loss..... | 972                                  | 2,488   | 11,334                     | 2,561               | -  | 17,905                              | 6,320                            | 176  | 3,503         |
| Net gain, noncapital assets.....                                       | 140                                  | 1,115   | 1,649                      | 791                 | -  | 262,752                             | 1,151                            | 27,688   | 47            |
| Other receipts.....  | 8,583                                | 14,457  | 9,123                      | 22,761              | 1  | 56,085                              | 9,612                            | 1,334  | 745           |
| Total deductions.....  | 1,269,323                            | 1,650,990   | 1,285,548                  | 3,087,399           | 45,176                                   | 1,288,506                           | 34,773                           | 34,249   | 3,398         |
| Cost of sales and operations.....                                      | 830,220                              | 1,126,079   | 567,385                    | 2,150,576           | 34,964                                   | 278,851                             | 375                              | -  | -             |
| Compensation of officers.....  | 83,798                               | 93,063  | 77,062                     | 196,281             | 2,194                                    | 267,013                             | 3,620                            | 10,807   | 122           |
| Repairs.....   | 3,915                                | 4,612   | 18,736                     | 12,657              | 155                                      | 5,895                               | 463                              | 8  | 9             |
| Bad debts.....   | 3,050                                | 7,782   | 303                        | 10,161              | 2  | 8,815                               | 574                              | 107  | 2             |
| Rent.....  | 53,918                               | 45,713  | 60,535                     | 71,798              | 684                                      | 26,909                              | 1,358                            | 1,139  | 109           |
| Taxes.....   | 23,444                               | 26,579  | 47,805                     | 53,632              | 637                                      | 43,165                              | 2,181                            | 1,031  | 603           |
| Interest.....  | 4,314                                | 7,320   | 9,518                      | 14,225              | 36                                       | 69,122                              | 3,289                            | 407  | 1,449         |
| Contributions.....   | 931                                  | 442   | 323                        | 1,235               | 5  | 1,149                               | 15                               | 9  | -             |
| Amortization.....  | 211                                  | 130   | 307                        | 675                 | -  | 768                                 | 9                                | 6  | 29            |
| Depreciation.....  | 12,092                               | 12,981  | 33,247                     | 35,064              | 326                                      | 33,140                              | 850                              | 363  | 56            |
| Depletion.....   | -                                    | 1   | 2                          | 3                   | -  | 2,049                               | -                                | -  | -             |
| Advertising.....   | 22,034                               | 44,070  | 15,634                     | 31,963              | 333                                      | 34,086                              | 685                              | 220  | 29            |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 3,902                                | 4,693   | 1,289                      | 5,956               | -  | 16,543                              | 55                               | 164  | -             |
| Other employee benefit plans.....                                      | 1,050                                | 1,169   | 2,843                      | 4,550               | 21                                       | 2,547                               | 3                                | 123  | 6             |
| Net loss, noncapital assets.....                                       | 984                                  | 8   | 971                        | 867                 | -  | 2,781                               | 467                              | -  | 23            |
| Other deductions.....  | 225,460                              | 276,348   | 449,588                    | 497,756             | 5,819                                    | 495,673                             | 20,829                           | 19,865   | 961           |
| Total receipts less total deductions.....                              | 63,116                               | 51,965  | 47,368                     | 114,555             | 978                                      | 122,058                             | 15,387                           | 4,732  | 2,201         |
| Gross profit (less loss).....  | 487,896                              | 556,303   | 740,710                    | 1,017,463           | 11,165                                   | 742,348                             | 23,803                           | 9,164  | 914           |
| Gross profit.....  | 489,610                              | 556,303   | 740,710                    | 1,018,034           | 11,165                                   | 742,502                             | 23,824                           | 9,164  | 914           |
| Gross loss.....  | 1,714                                | -   | -                          | 571                 | -  | 154                                 | 21                               | -  | -             |
| Net income (less deficit).....   | 63,101                               | 51,959  | 47,368                     | 114,461             | 978                                      | 122,027                             | 15,365                           | 4,730  | 2,201         |
| Net income.....  | 76,642                               | 62,806  | 67,949                     | 139,097             | 1,212                                    | 193,498                             | 19,513                           | 5,934  | 4,097         |
| Deficit.....   | 13,541                               | 10,847  | 20,581                     | 24,636              | 234                                      | 71,471                              | 4,148                            | 1,204  | 1,896         |
| Distribution to stockholders (except own stock).....                   | 47,093                               | 44,060  | 35,634                     | 76,282              | 788                                      | 128,420                             | 19,484                           | 860  | 1,983         |
| RETURNS WITH NET INCOME  |                                      |   |                            |                     |  |                                     |                                  |  |               |
| Number of returns.....   | 4,995                                | 4,287   | 5,568                      | 10,359              | (*)                                      | 15,899                              | 1,971                            | (*)  | 326           |
|  | (Thousand dollars)                   |   |                            |                     |  |                                     |                                  |  |               |
| Total assets.....  | 503,518                              | 519,018   | 334,514                    | 941,615             | (*)                                      | 2,116,613                           | 139,345                          | (*)  | 154,035       |
| Total receipts.....  | 1,210,773                            | 1,459,103   | 1,058,469                  | 2,794,357           | (*)                                      | 1,136,199                           | 38,078                           | (*)  | 4,874         |
| Business receipts.....   | 1,197,978                            | 1,442,796   | 1,035,482                  | 2,762,916           | (*)                                      | 826,641                             | 13,777                           | (*)  | 811           |
| Dividends, domestic corporations.....                                  | 65                                   | 39  | 44                         | 318                 | -  | 564                                 | 6                                | (*)  | 3             |
| Dividends, foreign corporations.....                                   | -                                    | 1   | -                          | -                   | -  | -                                   | -                                | -  | -             |
| Interest on Government obligations, total.....                         | 134                                  | 19  | 108                        | 614                 | -  | 416                                 | 147                              | (*)  | -             |
| United States.....   | 119                                  | 13  | 108                        | 520                 | -  | 389                                 | 125                              | (*)  | -             |
| State and local.....   | 15                                   | 6   | -                          | 94                  | -  | 27                                  | 22                               | (*)  | -             |
| Other interest.....  | 1,088                                | 890   | 984                        | 1,633               | (*)                                      | 18,204                              | 6,967                            | (*)  | 278           |
| Rents.....   | 2,162                                | 492   | 951                        | 4,467               | (*)                                      | 14,089                              | 162                              | (*)  | -             |
| Royalties.....   | -                                    | 2   | -                          | -                   | -  | 8,107                               | 77                               | -  | -             |
| Net short-term capital gain reduced by net long-term capital loss..... | 71                                   | 6   | 46                         | 13                  | -  | 647                                 | 316                              | (*)  | 17            |
| Net long-term capital gain reduced by net short-term capital loss..... | 972                                  | 2,426   | 11,331                     | 2,503               | -  | 17,297                              | 6,320                            | (*)  | 3,391         |
| Net gain, noncapital assets.....                                       | 140                                  | 604   | 1,649                      | 749                 | -  | 210,010                             | 878                              | (*)  | 47            |
| Other receipts.....  | 8,163                                | 11,828  | 7,874                      | 21,144              | (*)                                      | 40,224                              | 9,428                            | (*)  | 327           |
| Total deductions.....  | 1,134,116                            | 1,396,291   | 990,520                    | 2,655,166           | (*)                                      | 942,674                             | 18,543                           | (*)  | 777           |
| Cost of sales and operations.....                                      | 746,487                              | 969,362   | 438,053                    | 1,867,176           | (*)                                      | 228,332                             | 375                              | -  | -             |
| Compensation of officers.....  | 76,942                               | 74,045  | 57,642                     | 170,827             | (*)                                      | 209,374                             | 1,951                            | (*)  | 122           |
| Repairs.....   | 3,297                                | 3,462   | 14,034                     | 10,278              | (*)                                      | 3,679                               | 376                              | (*)  | 6             |
| Bad debts.....   | 2,610                                | 5,233   | 226                        | 6,827               | (*)                                      | 7,268                               | 408                              | (*)  | 2             |
| Rent.....  | 45,385                               | 38,731  | 44,955                     | 58,747              | (*)                                      | 20,215                              | 1,036                            | (*)  | 37            |
| Taxes.....   | 20,796                               | 20,845  | 37,517                     | 45,393              | (*)                                      | 29,509                              | 1,213                            | (*)  | 165           |
| Interest.....  | 3,695                                | 5,140   | 5,753                      | 9,557               | (*)                                      | 37,447                              | 2,706                            | (*)  | 60            |
| Contributions.....   | 931                                  | 357   | 250                        | 1,205               | (*)                                      | 1,085                               | 15                               | (*)  | -             |
| Amortization.....  | 183                                  | 107   | 215                        | 531                 | -  | 361                                 | 4                                | (*)  | 8             |
| Depreciation.....  | 10,078                               | 10,106  | 24,000                     | 26,416              | (*)                                      | 19,035                              | 652                              | (*)  | 6             |
| Depletion.....   | -                                    | 1   | 2                          | 3                   | -  | 1,948                               | -                                | -  | -             |
| Advertising.....   | 19,588                               | 37,319  | 12,350                     | 27,509              | (*)                                      | 27,555                              | 436                              | (*)  | 29            |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 3,700                                | 4,533   | 1,289                      | 5,721               | -  | 12,071                              | 55                               | (*)  | -             |
| Other employee benefit plans.....                                      | 947                                  | 1,129   | 2,197                      | 4,161               | (*)                                      | 1,853                               | 3                                | (*)  | 4             |
| Net loss, noncapital assets.....                                       | 95                                   | 2   | 33                         | 126                 | -  | 436                                 | -                                | -  | 2             |
| Other deductions.....  | 199,382                              | 225,919   | 352,004                    | 420,689             | (*)                                      | 342,506                             | 9,313                            | (*)  | 336           |
| Total receipts less total deductions.....                              | 76,657                               | 62,812  | 67,949                     | 139,191             | (*)                                      | 193,525                             | 19,535                           | (*)  | 4,097         |
| Gross profit (less loss).....  | 451,491                              | 473,434   | 597,429                    | 895,740             | (*)                                      | 598,309                             | 13,402                           | (*)  | 811           |
| Gross profit.....  | 451,491                              | 473,434   | 597,429                    | 895,740             | (*)                                      | 598,309                             | 13,423                           | (*)  | 811           |
| Gross loss.....  | -                                    | -   | -                          | -                   | -  | 21                                  | 21                               | -  | -             |
| Net income.....  | 76,642                               | 62,806  | 67,949                     | 139,097             | (*)                                      | 193,498                             | 19,513                           | (*)  | 4,097         |
| Distribution to stockholders (except own stock).....                   | 46,976                               | 40,095  | 35,494                     | 76,152              | (*)                                      | 122,192                             | 17,663                           | (*)  | 1,983         |

Footnotes at end of table.



## Business Returns/1968 • Small Business Corporations

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item   | Finance, insurance, and real estate—Continued |             | Services  |                                 |                   |                   |   |                                   |                |
|--|---|-------------|-----------|---------------------------------|-------------------|-------------------|---|-----------------------------------|----------------|
|  | Insurance agents, brokers, and service        | Real estate | Total     | Hotels and other lodging places | Personal services | Business services | Automobile services and miscellaneous repair services | Amusement and recreation services | Other services |
|  | (50)  | (51)        | (52)      | (53)                            | (54)              | (55)              | (56)  | (57)                              | (58)           |
| RETURNS WITH AND WITHOUT NET INCOME                                    |   |             |           |                                 |                   |                   |   |                                   |                |
| Number of returns.....   | 6,319   | 15,521      | 42,150    | 3,782                           | 8,626             | 11,726            | 5,287   | 5,465                             | 7,263          |
|  | (Thousand dollars)                            |             |           |                                 |                   |                   |   |                                   |                |
| Total assets.....  | 406,834                                       | 2,160,913   | 3,286,499 | 1,023,589                       | 464,751           | 537,608           | 286,298   | 454,409                           | 519,844        |
| Total receipts.....  | 497,709                                       | 818,115     | 5,472,363 | 708,670                         | 1,008,331         | 1,467,587         | 566,450   | 696,451                           | 1,024,874      |
| Business receipts.....   | 479,610                                       | 507,333     | 5,309,927 | 656,574                         | 996,873           | 1,440,157         | 553,028   | 652,645                           | 1,010,650      |
| Dividends, domestic corporations.....                                  | 95  | 364         | 575       | 22                              | 27                | 371               | 91  | 46                                | 18             |
| Dividends, foreign corporations.....                                   | 67  | -           | 99        | 99                              | -                 | -                 | -   | -                                 | -              |
| Interest on Government obligations, total.....                         | 172   | 30          | 1,404     | 79                              | 87                | 877               | 19  | 322                               | 20             |
| United States.....   | 172   | 23          | 1,277     | 79                              | 87                | 874               | 18  | 202                               | 17             |
| State and local.....   | -   | 7           | 127       | -                               | -                 | 3                 | 1   | 120                               | 3              |
| Other interest.....  | 980   | 13,252      | 7,008     | 3,255                           | 969               | 1,220             | 417   | 544                               | 603            |
| Rents.....   | 574   | 18,834      | 33,602    | 6,416                           | 2,499             | 2,022             | 7,364   | 14,105                            | 1,196          |
| Royalties.....   | 223   | 7,807       | 894       | 3                               | -                 | 2                 | -   | 682                               | 207            |
| Net short-term capital gain reduced by net long-term capital loss..... | 6   | 311         | 1,616     | 65                              | -                 | 767               | 35  | 600                               | 149            |
| Net long-term capital gain reduced by net short-term capital loss..... | 581   | 7,325       | 8,995     | 1,578                           | 1,189             | 1,402             | 1,540   | 2,925                             | 361            |
| Net gain, noncapital assets.....                                       | 40  | 233,826     | 5,945     | 762                             | 1,779             | 1,143             | 1,452   | 174                               | 635            |
| Other receipts.....  | 15,361  | 29,033      | 102,298   | 39,817                          | 4,908             | 19,626            | 2,504   | 24,408                            | 11,035         |
| Total deductions.....  | 458,961                                       | 757,125     | 5,325,525 | 714,324                         | 959,003           | 1,408,049         | 554,450   | 702,091                           | 987,608        |
| Cost of sales and operations.....                                      | 121,417                                       | 157,059     | 2,824,425 | 298,959                         | 509,659           | 859,182           | 334,038   | 317,388                           | 505,199        |
| Compensation of officers.....  | 117,534                                       | 134,930     | 600,059   | 18,986                          | 98,661            | 183,891           | 48,936  | 76,413                            | 173,172        |
| Repairs.....   | 748   | 4,667       | 69,680    | 25,268                          | 14,338            | 5,176             | 5,968   | 12,054                            | 6,876          |
| Bad debts.....   | 2,095   | 6,037       | 15,711    | 1,603                           | 1,905             | 3,104             | 3,464   | 75                                | 5,560          |
| Rent.....  | 13,380  | 10,923      | 273,476   | 63,750                          | 53,838            | 39,785            | 27,955  | 42,773                            | 45,375         |
| Taxes.....   | 9,337   | 30,013      | 180,347   | 40,113                          | 32,454            | 33,499            | 17,144  | 26,501                            | 30,636         |
| Interest.....  | 2,645   | 61,332      | 82,380    | 37,368                          | 7,363             | 6,101             | 6,715   | 12,091                            | 12,802         |
| Contributions.....   | 568   | 557         | 3,718     | 520                             | 829               | 841               | 161   | 959                               | 408            |
| Amortization.....  | 277   | 447         | 1,822     | 148                             | 132               | 198               | 113   | 856                               | 375            |
| Depreciation.....  | 7,242   | 24,629      | 240,176   | 65,666                          | 46,273            | 28,427            | 30,281  | 43,889                            | 25,640         |
| Depletion.....   | 243   | 1,806       | 22        | 19                              | -                 | -                 | 3   | -                                 | -              |
| Advertising.....   | 5,726   | 27,426      | 80,563    | 13,490                          | 15,178            | 12,816            | 5,993   | 23,015                            | 10,071         |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 7,514   | 8,810       | 44,530    | 55                              | 2,611             | 14,571            | 1,499   | 8,431                             | 17,363         |
| Other employee benefit plans.....                                      | 996   | 1,419       | 10,717    | 667                             | 2,647             | 1,967             | 1,237   | 1,399                             | 2,800          |
| Net loss, noncapital assets.....                                       | 196   | 2,095       | 25,308    | 22,569                          | 486               | 141               | 321   | 1,615                             | 176            |
| Other deductions.....  | 169,043                                       | 284,975     | 872,591   | 125,203                         | 172,629           | 218,350           | 70,622  | 134,632                           | 151,155        |
| Total receipts less total deductions.....                              | 38,748  | 60,990      | 146,838   | 15,654                          | 49,328            | 59,538            | 12,000  | 15,640                            | 37,266         |
| Gross profit (less loss).....  | 358,193                                       | 350,274     | 2,485,502 | 357,615                         | 487,214           | 580,975           | 218,990   | 335,257                           | 505,451        |
| Gross profit.....  | 358,193                                       | 350,407     | 2,502,430 | 358,836                         | 487,214           | 581,675           | 219,479   | 346,937                           | 508,289        |
| Gross loss.....  | -   | 133         | 16,928    | 1,221                           | -                 | 700               | 489   | 11,680                            | 2,838          |
| Net income (less deficit).....   | 38,748  | 60,983      | 146,711   | 15,654                          | 49,328            | 59,535            | 11,999  | 15,760                            | 37,263         |
| Net income.....  | 46,560  | 117,394     | 337,414   | 54,731                          | 58,618            | 84,822            | 23,041  | 47,949                            | 68,253         |
| Deficit.....   | 7,812   | 56,411      | 190,703   | 60,385                          | 9,290             | 25,287            | 11,042  | 53,709                            | 30,990         |
| Distribution to stockholders (except own stock).....                   | 30,899  | 75,194      | 189,893   | 29,045                          | 34,765            | 51,674            | 8,350   | 19,366                            | 46,693         |
| RETURNS WITH NET INCOME  |   |             |           |                                 |                   |                   |   |                                   |                |
| Number of returns.....   | 4,545   | 8,889       | 24,454    | 2,037                           | 5,594             | 7,205             | 2,972   | 2,509                             | 4,137          |
|  | (Thousand dollars)                            |             |           |                                 |                   |                   |   |                                   |                |
| Total assets.....  | 355,369                                       | 1,278,840   | 2,052,426 | 515,957                         | 337,068           | 431,180           | 190,853   | 237,763                           | 339,605        |
| Total receipts.....  | 376,752                                       | 682,796     | 4,056,055 | 440,856                         | 758,821           | 1,206,149         | 411,232   | 423,455                           | 815,542        |
| Business receipts.....   | 371,371                                       | 431,518     | 3,920,945 | 393,051                         | 750,371           | 1,181,881         | 401,409   | 391,169                           | 803,064        |
| Dividends, domestic corporations.....                                  | 95  | 358         | 522       | 22                              | 27                | 318               | 91  | 46                                | 18             |
| Dividends, foreign corporations.....                                   | -   | -           | 99        | 99                              | -                 | -                 | -   | -                                 | -              |
| Interest on Government obligations, total.....                         | 164   | 15          | 1,381     | 79                              | 87                | 876               | 18  | 314                               | 7              |
| United States.....   | 164   | 12          | 1,255     | 79                              | 87                | 873               | 18  | 194                               | 4              |
| State and local.....   | -   | 3           | 126       | -                               | -                 | 3                 | -   | 120                               | 3              |
| Other interest.....  | 708   | 9,911       | 6,452     | 3,016                           | 786               | 1,211             | 374   | 518                               | 547            |
| Rents.....   | 524   | 13,397      | 26,802    | 5,257                           | 1,904             | 445               | 5,800   | 12,247                            | 1,089          |
| Royalties.....   | 223   | 7,807       | 684       | 3                               | -                 | 2                 | -   | 679                               | -              |
| Net short-term capital gain reduced by net long-term capital loss..... | 5   | 294         | 1,533     | 45                              | -                 | 730               | 9   | 600                               | 149            |
| Net long-term capital gain reduced by net short-term capital loss..... | 475   | 6,935       | 6,187     | 560                             | 1,189             | 1,115             | 1,127   | 1,921                             | 275            |
| Net gain, noncapital assets.....                                       | 40  | 186,573     | 3,701     | 724                             | 1,376             | 1,137             | 62  | 89                                | 313            |
| Other receipts.....  | 3,147   | 25,988      | 87,749    | 38,000                          | 3,021             | 18,434            | 2,342   | 15,872                            | 10,080         |
| Total deductions.....  | 330,192                                       | 565,399     | 3,718,515 | 386,125                         | 700,203           | 1,121,324         | 388,191   | 375,386                           | 747,286        |
| Cost of sales and operations.....                                      | 80,282  | 147,675     | 2,022,319 | 158,213                         | 380,553           | 698,264           | 234,067   | 167,545                           | 383,677        |
| Compensation of officers.....  | 84,685  | 113,732     | 475,529   | 15,013                          | 67,496            | 150,380           | 36,768  | 58,157                            | 147,715        |
| Repairs.....   | 479   | 2,813       | 48,924    | 18,298                          | 10,760            | 3,191             | 3,967   | 6,472                             | 6,236          |
| Bad debts.....   | 1,326   | 5,425       | 10,502    | 774                             | 1,369             | 1,777             | 2,626   | 12                                | 3,944          |
| Rent.....  | 10,243  | 7,981       | 175,679   | 45,316                          | 35,003            | 30,187            | 18,033  | 21,380                            | 25,760         |
| Taxes.....   | 6,991   | 20,303      | 123,747   | 23,658                          | 23,810            | 25,992            | 11,185  | 14,699                            | 24,403         |
| Interest.....  | 1,893   | 32,425      | 45,179    | 19,075                          | 4,326             | 3,997             | 4,094   | 6,097                             | 7,590          |
| Contributions.....   | 540   | 521         | 3,541     | 474                             | 820               | 737               | 147   | 958                               | 405            |
| Amortization.....  | 184   | 163         | 1,176     | 38                              | 96                | 137               | 62  | 789                               | 94             |
| Depreciation.....  | 5,127   | 12,955      | 140,212   | 32,869                          | 31,897            | 19,841            | 18,149  | 18,634                            | 18,822         |
| Depletion.....   | 243   | 1,705       | 3         | 3                               | -                 | -                 | -   | -                                 | -              |
| Advertising.....   | 4,244   | 22,736      | 44,410    | 6,474                           | 11,837            | 9,456             | 3,755   | 8,623                             | 4,265          |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 5,521   | 6,331       | 39,802    | 52                              | 2,083             | 13,447            | 1,499   | 6,145                             | 16,576         |
| Other employee benefit plans.....                                      | 651   | 1,075       | 8,002     | 591                             | 1,810             | 1,180             | 1,122   | 663                               | 2,636          |
| Net loss, noncapital assets.....                                       | 195   | 239         | 625       | 63                              | 360               | 11                | 132   | 2                                 | 57             |
| Other deductions.....  | 127,583                                       | 189,320     | 578,865   | 65,214                          | 128,023           | 162,727           | 52,585  | 65,210                            | 105,106        |
| Total receipts less total deductions.....                              | 46,560  | 117,397     | 337,540   | 54,731                          | 58,618            | 84,825            | 23,041  | 48,069                            | 68,256         |
| Gross profit (less loss).....  | 291,089                                       | 283,843     | 1,898,626 | 234,838                         | 369,818           | 483,617           | 167,342   | 223,624                           | 419,387        |
| Gross profit.....  | 291,089                                       | 283,843     | 1,900,607 | 235,568                         | 369,818           | 483,617           | 167,342   | 223,624                           | 420,638        |
| Gross loss.....  | -   | -           | 1,981     | 730                             | -                 | -                 | -   | -                                 | 1,251          |
| Net income.....  | 46,560  | 117,394     | 337,414   | 54,731                          | 58,618            | 84,822            | 23,041  | 47,949                            | 68,253         |
| Distribution to stockholders (except own stock).....                   | 28,428  | 73,258      | 187,743   | 28,423                          | 34,430            | 51,258            | 8,115   | 18,852                            | 46,665         |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Negative amount.

NOTE: Estimates are rounded and may not add to totals.

"Nature of business not allocable" is not shown separately because of high sampling variability; however, the data are included in the appropriate totals. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 4. 3—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

| Industrial division and size of business receipts | Returns with and without net income |                          |                             |   |                                 |  |   | Returns with net income |                          |                             |   |                                 |                               |   |
|---|-------------------------------------|--------------------------|-----------------------------|---|---------------------------------|--|---|-------------------------|--------------------------|-----------------------------|---|---------------------------------|-------------------------------|---|
|   | Number of returns                   | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of returns       | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Net income (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|   |                                     | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |  |   |                         | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                               |   |
| (1)   | (2)                                 | (3)                      | (4)                         | (5)   | (6)                             | (7)  | (8)                                       | (9)                     | (10)                     | (11)                        | (12)  | (13)                            | (14)                          |   |
| ALL INDUSTRIAL DIVISIONS                          |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| Total.....  | 217,134                             | 61,765,015               | 60,467,277                  | 43,976,943                                      | 1,070,015                       | 1,947,530                                    | 5,288,925                                 | 142,516                 | 52,735,997               | 51,675,267                  | 37,625,897                                      | 776,613                         | 2,622,506                     | 4,342,447                                 |
| \$1 under \$5,000.....                            | 12,676                              | 26,597                   | 15,434                      | 11,898  | 8,844                           | 137,773                                      | 19,341                                    | 3,793                   | 11,389                   | 5,376                       | 1,254   | 637                             | 5,363                         | 515                                       |
| \$5,000 under \$10,000.....                       | 7,537                               | 43,275                   | 43,275                      | 25,243  | 8,539                           | 22,526                                       | 22,526                                    | 3,430                   | 30,323                   | 15,765                      | 4,620   | 1,375                           | 13,143                        | 2,184                                     |
| \$10,000 under \$25,000.....                      | 17,813                              | 311,500                  | 299,150                     | 121,324   | 24,461                          | 114,877                                      | 30,137                                    | 8,944                   | 165,190                  | 121,209                     | 38,957  | 7,877                           | 44,995                        | 6,149                                     |
| \$25,000 under \$50,000.....                      | 26,351                              | 995,579                  | 916,177                     | 415,516   | 47,729                          | 14,950                                       | 77,428                                    | 15,545                  | 586,871                  | 329,431                     | 204,591   | 22,173                          | 83,712                        | 36,507                                    |
| \$50,000 under \$100,000.....                     | 34,500                              | 2,635,340                | 2,466,415                   | 1,285,738                                       | 109,192                         | 85,432                                       | 215,485                                   | 21,814                  | 1,690,460                | 1,559,243                   | 758,753   | 60,591                          | 171,189                       | 102,978                                   |
| \$100,000 under \$200,000.....                    | 39,904                              | 5,971,813                | 5,765,297                   | 3,378,472                                       | 166,229                         | 268,424                                      | 529,720                                   | 30,500                  | 4,626,995                | 4,448,970                   | 2,520,897                                       | 121,650                         | 337,061                       | 996,135                                   |
| \$200,000 under \$500,000.....                    | 41,332                              | 12,854,337               | 12,854,337                  | 8,501,077                                       | 269,786                         | 442,719                                      | 1,174,000                                 | 33,128                  | 10,474,881               | 10,277,300                  | 6,631,921                                       | 194,598                         | 610,143                       | 935,181                                   |
| \$500,000 under \$1,000,000.....                  | 15,606                              | 11,135,232               | 10,977,782                  | 8,050,192                                       | 177,538                         | 446,721                                      | 994,549                                   | 13,528                  | 9,687,647                | 9,545,061                   | 6,901,157                                       | 149,142                         | 491,163                       | 848,623                                   |
| \$1,000,000 under \$5,000,000.....                | 11,701                              | 21,986,939               | 21,774,975                  | 17,454,398                                      | 215,680                         | 686,425                                      | 1,863,941                                 | 10,671                  | 20,412,848               | 20,218,106                  | 16,173,828                                      | 189,884                         | 730,902                       | 1,739,103                                 |
| \$5,000,000 or more.....                          | 603                                 | 5,500,996                | 5,394,435                   | 4,732,985                                       | 37,297                          | 115,067                                      | 333,980                                   | 584                     | 5,029,237                | 4,954,806                   | 4,389,959                                       | 26,098                          | 131,566                       | 275,033                                   |
| Receipts not reported.....                        | 9,111                               | 22,926                   | -                           | -   | 4,720                           | 136,123                                      | 28,088                                    | 579                     | 20,116                   | -                           | -   | 2,588                           | 3,269                         | 37  |
| AGRICULTURE, FORESTRY, AND FISHERIES              |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| Total.....  | 8,579                               | 1,265,102                | 1,196,337                   | 842,903   | 71,516                          | 18,607                                       | 240,314                                   | 4,430                   | 960,727                  | 912,086                     | 623,771   | 41,819                          | 85,411                        | 155,044                                   |
| \$1 under \$5,000.....                            | 668                                 | 2,578                    | 1,618                       | 2,182   | 2,274                           | 19,876                                       | 4,648                                     | 415                     | 6,116                    | 5,413                       | 1,296   | 612                             | 2,651                         | 1,980                                     |
| \$5,000 under \$10,000.....                       | 452                                 | 3,525                    | 3,403                       | 4,275   | 3,990                           | 15,119                                       | 5,215                                     | -                       | -                        | -                           | -   | -                               | -                             | -   |
| \$10,000 under \$25,000.....                      | 882                                 | 14,895                   | 13,712                      | 11,221  | 3,857                           | 17,520                                       | 2,732                                     | 881                     | 35,759                   | 32,665                      | 12,596  | 4,059                           | 6,008                         | 5,587                                     |
| \$25,000 under \$50,000.....                      | 1,495                               | 64,166                   | 54,786                      | 28,949  | 8,303                           | 1,896  | 14,715                                    | 995                     | 91,738                   | 80,334                      | 33,791  | 9,047                           | 20,248                        | 3,480                                     |
| \$50,000 under \$100,000.....                     | 2,058                               | 175,293                  | 154,135                     | 85,515  | 19,783                          | 4,598  | 24,417                                    | 1,137                   | 182,214                  | 170,125                     | 88,261  | 12,393                          | 24,178                        | 27,563                                    |
| \$100,000 under \$200,000.....                    | 1,414                               | 218,593                  | 206,360                     | 115,624   | 15,021                          | 21,902                                       | 28,368                                    | 1,137                   | 182,214                  | 170,125                     | 88,261  | 12,393                          | 24,178                        | 27,563                                    |
| \$200,000 under \$500,000.....                    | 671                                 | 203,028                  | 191,528                     | 122,740   | 8,992                           | 10,959                                       | 59,382                                    | 549                     | 162,588                  | 151,810                     | 93,350  | 6,915                           | 13,718                        | 34,591                                    |
| \$500,000 under \$1,000,000.....                  | 328                                 | 249,963                  | 245,221                     | 178,034   | 5,630                           | 5,453  | 45,414                                    | 215                     | 172,939                  | 169,355                     | 119,355   | 3,312                           | 11,203                        | 12,416                                    |
| \$1,000,000 under \$5,000,000.....                | 190                                 | 303,098                  | 296,188                     | 268,441   | 6,140                           | 5,305  | 45,651                                    | 182                     | 285,682                  | 279,154                     | 234,843   | 5,407                           | 6,725                         | 42,454                                    |
| \$5,000,000 or more.....                          | 3                                   | 29,529                   | 29,386                      | 25,942  | 219                             | 280  | 7,661                                     | 2                       | 23,312                   | 23,282                      | 20,274  | 74                              | 301                           | 7,136                                     |
| Receipts not reported.....                        | 418                                 | 434                      | -                           | -   | 307                             | 14,249                                       | 2,111                                     | (*)                     | (*)                      | -                           | -   | -                               | (*)                           | (*)                                       |
| MINING  |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| Total.....  | 2,075                               | 389,149                  | 372,552                     | 204,594   | 26,596                          | 21,447                                       | 3,097                                     | 1,307                   | 322,744                  | 307,792                     | 155,353   | 22,404                          | 33,977                        | 1,097                                     |
| \$1 under \$5,000.....                            | -                                   | -                        | -                           | -   | (*)                             | (*)  | (*)                                       | -                       | -                        | -                           | -   | -                               | -                             | -   |
| \$5,000 under \$10,000.....                       | -                                   | -                        | -                           | -   | (*)                             | (*)  | (*)                                       | -                       | -                        | -                           | -   | -                               | -                             | -   |
| \$10,000 under \$25,000.....                      | 575                                 | 20,908                   | 16,629                      | 8,810   | 1,864                           | 328  | 467                                       | 697                     | 38,458                   | 33,510                      | 13,678  | 2,761                           | 7,083                         | 228                                       |
| \$25,000 under \$50,000.....                      | 415                                 | 32,116                   | 31,128                      | 11,847  | 2,695                           | 1,935  | 225                                       | -                       | -                        | -                           | -   | -                               | -                             | -   |
| \$50,000 under \$100,000.....                     | -                                   | -                        | -                           | -   | -                               | -  | -   | -                       | -                        | -                           | -   | -                               | -                             | -   |
| \$100,000 under \$200,000.....                    | 486                                 | 139,395                  | 136,309                     | 78,262  | 7,778                           | 8,062  | 286                                       | 543                     | 200,417                  | 192,174                     | 97,114  | 12,630                          | 18,740                        | 226                                       |
| \$200,000 under \$500,000.....                    | 169                                 | 104,801                  | 99,457                      | 55,176  | 6,434                           | 3,149  | 261                                       | 67                      | 83,869                   | 82,108                      | 44,561  | 7,013                           | 8,154                         | 643                                       |
| \$500,000 under \$1,000,000.....                  | 68                                  | 85,531                   | 83,759                      | 45,849  | 7,171                           | 8,133  | 763                                       | -                       | -                        | -                           | -   | -                               | -                             | -   |
| \$1,000,000 under \$5,000,000.....                | 1                                   | 5,197                    | 5,095                       | 4,439   | 489                             | 16   | -   | -                       | -                        | -                           | -   | -                               | -                             | -   |
| \$5,000,000 or more.....                          | (*)                                 | (*)                      | -                           | -   | (*)                             | (*)  | -   | -                       | -                        | -                           | -   | -                               | -                             | -   |
| Receipts not reported.....                        | -                                   | -                        | -                           | -   | -                               | -  | -   | -                       | -                        | -                           | -   | -                               | -                             | -   |
| CONTRACT CONSTRUCTION                             |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| Total.....  | 20,882                              | 6,728,232                | 6,658,281                   | 5,243,438                                       | 110,950                         | 239,786                                      | 413,793                                   | 14,120                  | 5,676,874                | 5,620,928                   | 4,399,075                                       | 91,566                          | 281,463                       | 293,916                                   |
| \$1 under \$5,000.....                            | -                                   | -                        | -                           | -   | -                               | -  | -   | -                       | -                        | -                           | -   | -                               | -                             | -   |
| \$5,000 under \$10,000.....                       | 2,084                               | 28,272                   | 21,429                      | 13,417  | 1,058                           | 2,143  | 3,771                                     | 828                     | 16,653                   | 9,983                       | 5,797   | 227                             | 5,003                         | 434                                       |
| \$10,000 under \$25,000.....                      | 2,355                               | 91,813                   | 88,941                      | 54,034  | 2,646                           | 1,508  | 4,543                                     | 1,497                   | 55,403                   | 54,457                      | 31,237  | 1,588                           | 4,056                         | 3,316                                     |
| \$25,000 under \$50,000.....                      | 2,868                               | 219,089                  | 213,117                     | 138,645   | 7,903                           | 8,564  | 10,182                                    | 1,650                   | 129,683                  | 125,802                     | 78,317  | 5,330                           | 12,900                        | 7,926                                     |
| \$50,000 under \$100,000.....                     | 4,524                               | 679,619                  | 673,457                     | 481,569   | 11,571                          | 22,588                                       | 52,366                                    | 3,318                   | 502,211                  | 498,291                     | 343,097   | 8,065                           | 30,521                        | 29,824                                    |
| \$100,000 under \$200,000.....                    | 4,843                               | 1,547,322                | 1,538,625                   | 1,190,954                                       | 22,958                          | 50,482                                       | 136,587                                   | 3,692                   | 1,148,939                | 1,144,521                   | 870,493   | 16,158                          | 60,418                        | 78,724                                    |
| \$200,000 under \$500,000.....                    | 1,895                               | 1,115,386                | 1,108,127                   | 959,262   | 25,043                          | 68,908                                       | 53,695                                    | 1,640                   | 1,159,651                | 1,153,812                   | 863,476   | 22,593                          | 73,538                        | 45,937                                    |
| \$500,000 under \$1,000,000.....                  | 1,443                               | 2,432,973                | 2,407,429                   | 2,016,378                                       | 34,701                          | 76,582                                       | 124,999                                   | 1,329                   | 2,288,244                | 2,263,593                   | 1,881,689                                       | 33,272                          | 80,271                        | 114,609                                   |
| \$1,000,000 under \$5,000,000.....                | 48                                  | 412,124                  | 407,156                     | 359,179   | 4,897                           | 13,264                                       | 13,229                                    | 43                      | 374,765                  | 370,469                     | 324,969   | 4,326                           | 13,799                        | 13,146                                    |
| \$5,000,000 or more.....                          | 822                                 | 1,654                    | -                           | -   | 173                             | 1,237  | 14,421                                    | (*)                     | (*)                      | -                           | -   | (*)                             | (*)                           | -   |
| Receipts not reported.....                        | -                                   | -                        | -                           | -   | -                               | -  | -   | -                       | -                        | -                           | -   | -                               | -                             | -   |

Footnotes at end of table.



Table 4.3—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

| Industrial division and size of business receipts                   | Returns with and without net income |                                |                             |  |                                    |   |  |                   |                                |            |  |                                    |                                  |  | Returns without net income |  |  |
|---|-------------------------------------|--------------------------------|-----------------------------|--|------------------------------------|---|--|-------------------|--------------------------------|------------|--|------------------------------------|----------------------------------|--|----------------------------|--|--|
|   | Receipts                            |                                |                             | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) | Inventory, end-of-year<br>(Thousand dollars) | Number of returns | Receipts                       |            | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Net income<br>(Thousand dollars) | Inventory, end-of-year<br>(Thousand dollars) |                            |  |  |
|   | Total<br>(Thousand dollars)         | Business<br>(Thousand dollars) | Total<br>(Thousand dollars) |  |                                    |   |  |                   | Business<br>(Thousand dollars) |            |  |                                    |                                  |  |                            |  |  |
| (1)   | (2)                                 | (3)                            | (4)                         | (5)  | (6)                                | (7)   | (8)  | (9)               | (10)                           | (11)       | (12)   | (13)                               | (14)                             |  |                            |  |  |
| MANUFACTURING   |                                     |                                |                             |  |                                    |   |  |                   |                                |            |  |                                    |                                  |  |                            |  |  |
| Total.....  | 25,951                              | 10,803,629                     | 10,690,081                  | 7,848,644  | 211,689                            | 464,186   | 795,193                                      | 17,578            | 9,255,467                      | 9,179,908  | 6,715,241  | 167,048                            | 560,841                          | 618,237                                      |                            |  |  |
| \$1 under \$5,000.....  | 1,149                               | 119                            | 1,690                       | 1,157  | 268                                | 13,369  | 5,922  | 699               | 10,511                         | 8,683      | 3,226  | 523                                | 2,091                            | 41   |                            |  |  |
| \$5,000 under \$10,000.....   | 484                                 | 3,776                          | 3,753                       | 3,228  | 1,024                              | 15,581  | 1,833  |                   |                                |            |  |                                    |                                  | 1,818  |                            |  |  |
| \$10,000 under \$25,000.....  | 1,273                               | 23,721                         | 22,050                      | 14,486   | 1,645                              | 16,902  | 8,496  |                   |                                |            |  |                                    |                                  | 6,484  |                            |  |  |
| \$25,000 under \$50,000.....  | 321                                 | 87,406                         | 86,694                      | 48,464   | 4,293                              | 14,326  | 7,353  | 1,149             | 43,363                         | 43,054     | 20,093   | 1,745                              | 4,209                            |  |                            |  |  |
| \$50,000 under \$100,000.....                                       | 976                                 | 231,430                        | 225,133                     | 139,882  | 10,108                             | 161   | 15,133                                       | 1,687             | 131,740                        | 128,703    | 75,984   | 4,438                              | 11,771                           |  |                            |  |  |
| \$100,000 under \$200,000.....                                      | 4,728                               | 729,729                        | 724,866                     | 461,137  | 18,386                             | 38,759  | 59,410                                       | 3,654             | 575,465                        | 571,333    | 356,383  | 13,948                             | 45,555                           | 40,224                                       |                            |  |  |
| \$200,000 under \$500,000.....                                      | 7,389                               | 2,398,034                      | 2,368,079                   | 1,606,793  | 62,464                             | 112,491   | 131,925                                      | 2,985             | 1,945,347                      | 1,928,510  | 1,260,819  | 52,440                             | 134,085                          | 124,869                                      |                            |  |  |
| \$500,000 under \$1,000,000.....                                    | 1,808                               | 2,025,463                      | 2,001,885                   | 1,426,911  | 36,960                             | 124,804   | 135,268                                      | 2,955             | 3,665,675                      | 3,643,203  | 2,490,310  | 35,371                             | 130,188                          | 113,352                                      |                            |  |  |
| \$1,000,000 under \$5,000,000.....                                  | 1,955                               | 4,001,690                      | 3,979,063                   | 3,086,941  | 60,003                             | 185,199   | 301,362                                      | 1,727             | 3,696,255                      | 3,675,841  | 2,490,777  | 52,096                             | 192,792                          | 278,027                                      |                            |  |  |
| \$5,000,000 or more.....  | 116                                 | 1,316,538                      | 1,276,863                   | 1,039,645  | 16,258                             | 4,656   | 107,852                                      | 111               | 986,390                        | 979,461    | 848,649  | 6,487                              | 39,885                           | 53,051                                       |                            |  |  |
| Receipts not reported.....  | 753                                 | 724                            | -                           | -  | 290                                | 1,484   | 639  | (*)               | (*)                            | (*)        | (*)  | (*)                                | (*)                              | (*)  |                            |  |  |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES |                                     |                                |                             |  |                                    |   |  |                   |                                |            |  |                                    |                                  |  |                            |  |  |
| Total.....  | 10,009                              | 1,764,064                      | 1,731,667                   | 1,079,902  | 102,033                            | 70,264  | 20,430                                       | 6,125             | 1,517,321                      | 1,488,968  | 919,698  | 76,083                             | 110,666                          | 12,928                                       |                            |  |  |
| \$1 under \$5,000.....  | 1,227                               | 6,793                          | 3,201                       | 2,501  | 3,004                              | 1,501   | 11   | 988               | 14,905                         | 10,666     | 2,427  | 1,052                              | 6,522                            | 18   |                            |  |  |
| \$5,000 under \$10,000.....   | 1,403                               | 18,779                         | 18,047                      | 3,880  | 4,399                              | 16,328  | 391  |                   |                                |            |  |                                    |                                  |  |                            |  |  |
| \$10,000 under \$25,000.....  | 989                                 | 36,377                         | 36,010                      | 16,767   | 3,475                              | 11,377  | 241  | 1,633             | 101,269                        | 99,908     | 43,293   | 6,200                              | 14,934                           | 999  |                            |  |  |
| \$25,000 under \$50,000.....  | 1,849                               | 129,988                        | 129,988                     | 65,224   | 11,596                             | 9,068   | 1,215  | 1,633             | 101,269                        | 99,908     | 43,293   | 6,200                              | 14,934                           | 999  |                            |  |  |
| \$50,000 under \$100,000.....                                       | 1,980                               | 291,054                        | 280,317                     | 166,346  | 24,137                             | 6,230   | 4,632  | 1,440             | 213,682                        | 204,404    | 117,273  | 17,972                             | 16,671                           | 1,219  |                            |  |  |
| \$100,000 under \$200,000.....                                      | 1,337                               | 370,767                        | 369,327                     | 238,924  | 12,933                             | 12,933  | 6,785  | 1,079             | 295,043                        | 293,828    | 187,045  | 17,562                             | 20,466                           | 14,421                                       |                            |  |  |
| \$200,000 under \$500,000.....                                      | 814                                 | 589,831                        | 580,037                     | 345,308  | 26,312                             | 40,742  | 4,352  | 812               | 588,468                        | 578,748    | 344,340  | 25,788                             | 41,011                           | 34,343                                       |                            |  |  |
| \$500,000 under \$1,000,000.....                                    | 171                                 | 231,376                        | 249,407                     | 185,857  | 6,773                              | 8,229   | 2,631  | 169               | 246,310                        | 244,359    | 182,311  | 6,501                              | 6,277                            | 5,592  |                            |  |  |
| \$1,000,000 under \$5,000,000.....                                  | 6                                   | 66,014                         | 65,373                      | 51,095   | 1,128                              | 2,647   | 172  | 5                 | 57,644                         | 57,055     | 42,809   | 1,128                              | 2,785                            | 1,128  |                            |  |  |
| \$5,000,000 or more.....  | 433                                 | 58                             | -                           | -  | 129                                | 1,369   | -  | (*)               | (*)                            | (*)        | (*)  | (*)                                | (*)                              | (*)  |                            |  |  |
| Receipts not reported.....  |                                     |                                |                             |  |                                    |   |  | (*)               | (*)                            | (*)        | (*)  | (*)                                | (*)                              | (*)  |                            |  |  |
| WHOLESALE AND RETAIL TRADE  |                                     |                                |                             |  |                                    |   |  |                   |                                |            |  |                                    |                                  |  |                            |  |  |
| Total.....  | 81,579                              | 33,881,130                     | 33,440,597                  | 25,625,360   | 273,505                            | 863,229   | 3,678,079                                    | 58,441            | 29,763,868                     | 29,371,363 | 22,533,277   | 218,036                            | 1,017,963                        | 3,184,738                                    |                            |  |  |
| \$1 under \$5,000.....  | 1,278                               | 3,920                          | 2,420                       | 1,973  | 229                                | 1,374   | 634  | 688               | 4,390                          | 3,820      | 1,269  | 103                                | 1,227                            | 147  |                            |  |  |
| \$5,000 under \$10,000.....   | 1,502                               | 11,662                         | 10,961                      | 6,719  | 1,002                              | 10,253  | 4,986  | 1,134             | 21,445                         | 19,727     | 9,979  | 357                                | 4,174                            | 4,731  |                            |  |  |
| \$10,000 under \$25,000.....  | 3,213                               | 57,044                         | 54,467                      | 30,348   | 2,012                              | 17,590  | 4,310  | 1,134             | 153,262                        | 150,394    | 83,537   | 2,759                              | 12,411                           | 22,401                                       |                            |  |  |
| \$25,000 under \$50,000.....  | 7,170                               | 274,668                        | 268,820                     | 154,599  | 6,112                              | 13,528  | 14,310                                       | 2,386             | 657,098                        | 617,655    | 347,588  | 13,409                             | 47,585                           | 76,863                                       |                            |  |  |
| \$50,000 under \$100,000.....                                       | 13,243                              | 1,022,962                      | 978,073                     | 548,749  | 22,948                             | 18,528  | 14,329                                       | 2,386             | 1,977,837                      | 1,923,811  | 1,163,508  | 26,889                             | 114,737                          | 277,563                                      |                            |  |  |
| \$100,000 under \$200,000.....                                      | 17,548                              | 2,596,309                      | 2,566,792                   | 1,557,630  | 35,907                             | 91,581  | 362,209                                      | 16,591            | 5,303,611                      | 5,231,811  | 3,518,316  | 54,136                             | 239,983                          | 652,556                                      |                            |  |  |
| \$200,000 under \$500,000.....                                      | 19,986                              | 6,402,147                      | 6,315,147                   | 4,320,110  | 67,971                             | 209,121   | 783,121                                      | 16,591            | 10,771,334                     | 10,606,342 | 7,865,347  | 43,318                             | 155,407                          | 663,286                                      |                            |  |  |
| \$500,000 under \$1,000,000.....                                    | 8,176                               | 5,893,662                      | 5,811,247                   | 4,528,029  | 48,411                             | 144,097   | 743,994                                      | 7,073             | 13,088,731                     | 12,969,451 | 10,553,048   | 66,769                             | 374,334                          | 1,288,357                                    |                            |  |  |
| \$1,000,000 under \$5,000,000.....                                  | 7,387                               | 14,079,193                     | 13,951,201                  | 11,355,121   | 73,809                             | 356,543   | 1,373,174                                    | 6,787             | 3,454,465                      | 3,395,426  | 3,043,965  | 13,496                             | 69,804                           | 200,933                                      |                            |  |  |
| \$5,000,000 or more.....  | 418                                 | 3,540,933                      | 3,481,469                   | 3,123,392  | 13,519                             | 69,232  | 2,043,371                                    | 412               | 3,454,465                      | 3,395,426  | 3,043,965  | 13,496                             | 69,804                           | 200,933                                      |                            |  |  |
| Receipts not reported.....  | 1,658                               | 2,708                          | -                           | -  | 585                                | 15,834  | 2,129  | (*)               | (*)                            | (*)        | (*)  | (*)                                | (*)                              | (*)  |                            |  |  |
| Wholesale Trade   |                                     |                                |                             |  |                                    |   |  |                   |                                |            |  |                                    |                                  |  |                            |  |  |
| Total.....  | 23,358                              | 14,668,441                     | 14,447,938                  | 11,709,926   | 93,170                             | 331,705   | 1,153,453                                    | 17,402            | 13,349,456                     | 13,145,934 | 10,661,241   | 80,036                             | 374,888                          | 1,029,179                                    |                            |  |  |
| \$1 under \$5,000.....  | 1,003                               | 5,294                          | 4,617                       | 3,775  | 384                                | 14,215  | 1,705  | 666               | 7,882                          | 7,235      | 3,527  | 146                                | 1,374                            | 964  |                            |  |  |
| \$5,000 under \$10,000.....   | 849                                 | 14,195                         | 13,391                      | 6,896  | 385                                | 1,353   | 2,667  |                   |                                |            |  |                                    |                                  |  |                            |  |  |
| \$10,000 under \$25,000.....  | 2,155                               | 83,705                         | 80,820                      | 38,023   | 1,200                              | 4,820   | 8,580  | 1,633             | 64,060                         | 62,118     | 29,185   | 875                                | 6,332                            | 5,686  |                            |  |  |
| \$25,000 under \$50,000.....  | 3,158                               | 261,927                        | 250,098                     | 124,068  | 5,917                              | 11,193  | 34,392                                       | 2,192             | 194,044                        | 186,778    | 80,405   | 4,558                              | 14,700                           | 19,444                                       |                            |  |  |
| \$50,000 under \$100,000.....                                       | 3,898                               | 582,620                        | 571,124                     | 340,351  | 7,195                              | 15,556  | 66,154                                       | 4,658             | 398,963                        | 396,055    | 221,516  | 4,337                              | 20,493                           | 44,474                                       |                            |  |  |
| \$100,000 under \$200,000.....                                      | 4,600                               | 1,498,769                      | 1,467,404                   | 1,045,093  | 14,389                             | 38,320  | 156,404                                      | 3,757             | 1,255,762                      | 1,200,842  | 838,510  | 11,660                             | 49,540                           | 136,349                                      |                            |  |  |
| \$200,000 under \$500,000.....                                      | 2,737                               | 2,043,986                      | 2,008,427                   | 1,620,352  | 17,774                             | 48,768  | 160,981                                      | 1,413             | 1,780,614                      | 1,746,233  | 1,395,780  | 15,660                             | 52,461                           | 128,343                                      |                            |  |  |
| \$500,000 under \$1,000,000.....                                    | 3,994                               | 7,645,512                      | 7,584,512                   | 6,240,375  | 39,811                             | 167,382   | 602,312                                      | 3,714             | 2,099,306                      | 2,051,715  | 1,861,121  | 36,789                             | 179,052                          | 574,983                                      |                            |  |  |
| \$1,000,000 under \$5,000,000.....                                  | 280                                 | 2,530,176                      | 2,481,474                   | 2,421,033  | 5,936                              | 50,729  | 119,348                                      | 277               | 2,467,539                      | 2,418,958  | 2,231,197  | 5,763                              | 51,150                           | 118,150                                      |                            |  |  |
| \$5,000,000 or more.....  |                                     |                                |                             |  |                                    |   |  | (*)               | (*)                            | (*)        | (*)  | (*)                                | (*)                              | (*)  |                            |  |  |
| Receipts not reported.....  | 684                                 | 2,494                          | -                           | -  | 179                                | 1,493   | 10   | (*)               | (*)                            | (*)        | (*)  | (*)                                | (*)                              | (*)  |                            |  |  |

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Table 4.3—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

| Industrial division and size of business receipts | Returns with and without net income |                             |                                |  |   |   |  | Returns with net income |                             |                                |  |   |                               |   |
|---|-------------------------------------|-----------------------------|--------------------------------|--|---|---|--|-------------------------|-----------------------------|--------------------------------|--|---|-------------------------------|---|
|   | Number of returns                   | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) | Inventory, end-of-year<br>(Thousand dollars) | Number of returns       | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net income (Thousand dollars) | Inventory end-of-year<br>(Thousand dollars) |
|   |                                     | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |   |   |  |                         | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |   |                               |   |
|   | (1)                                 | (2)                         | (3)                            | (4)  | (5)                                     | (6)   | (7)  | (8)                     | (9)                         | (10)                           | (11)   | (12)                                    | (13)                          | (14)  |
| <b>WHOLESALE AND RETAIL TRADE—Continued</b>       |                                     |                             |                                |  |   |   |  |                         |                             |                                |  |   |                               |   |
| <b>Retail Trade</b>                               |                                     |                             |                                |  |   |   |  |                         |                             |                                |  |   |                               |   |
| Total.....  | 58,001                              | 19,166,595                  | 18,946,530                     | 13,880,470   | 180,009                                 | 530,546   | 2,521,353                                    | 40,910                  | 16,387,229                  | 16,198,271                     | 11,852,056   | 137,868                                 | 641,863                       | 2,153,144                                   |
| \$1 under \$5,000.....                            | 811                                 | 3,214                       | 1,741                          | 974  | 195                                     | 1225  | 562  |                         |                             |                                |  |   |                               |   |
| \$5,000 under \$10,000.....                       | 966                                 | 7,094                       | 7,023                          | 3,943  | 652                                     | 1,257   | 1,993  | 1,096                   | 17,953                      | 15,312                         | 7,721  | 314                                     | 4,127                         | 1,919                                       |
| \$10,000 under \$25,000.....                      | 2,365                               | 42,849                      | 41,176                         | 23,652   | 1,627                                   | 4,439   | 10,317                                       | 2,220                   | 87,764                      | 85,048                         | 48,001   | 1,822                                   | 6,052                         | 16,716                                      |
| \$25,000 under \$50,000.....                      | 4,962                               | 188,795                     | 186,103                        | 114,305  | 7,890                                   | 18,398  | 35,730                                       | 6,097                   | 459,859                     | 451,683                        | 245,316  | 8,538                                   | 32,849                        | 57,244                                      |
| \$50,000 under \$100,000.....                     | 10,947                              | 757,840                     | 744,781                        | 422,854  | 18,018                                  | 7,299   | 114,062                                      | 10,719                  | 1,602,557                   | 1,581,782                      | 946,992  | 22,552                                  | 94,254                        | 233,089                                     |
| \$100,000 under \$200,000.....                    | 13,596                              | 2,008,260                   | 1,983,837                      | 1,212,290  | 28,707                                  | 76,256  | 295,481                                      | 12,834                  | 4,077,849                   | 4,030,969                      | 2,679,806  | 42,528                                  | 190,533                       | 516,007                                     |
| \$200,000 under \$500,000.....                    | 15,348                              | 4,889,838                   | 4,834,201                      | 3,265,012  | 53,393                                  | 170,804   | 624,433                                      | 4,622                   | 3,274,860                   | 3,238,273                      | 2,449,525  | 24,601                                  | 102,018                       | 532,097                                     |
| \$500,000 under \$1,000,000.....                  | 3,401                               | 3,823,916                   | 3,780,984                      | 2,889,635  | 30,580                                  | 94,181  | 580,771                                      | 3,073                   | 5,879,425                   | 5,817,736                      | 4,661,927  | 29,980                                  | 193,112                       | 713,474                                     |
| \$1,000,000 under \$5,000,000.....                | 3,393                               | 6,433,818                   | 6,366,689                      | 5,115,446  | 33,998                                  | 189,161   | 770,862                                      | 136                     | 986,926                     | 976,468                        | 812,768  | 7,533                                   | 18,682                        | 82,603                                      |
| \$5,000,000 or more.....                          | 139                                 | 1,010,757                   | 999,995                        | 832,359  | 7,583                                   | 18,303  | 85,023                                       | (*)                     | (+)                         | -                              | -  | -                                       | (*)                           | -   |
| Receipts not reported.....                        | 975                                 | 214                         | -                              | -  | 406                                     | 15,341  | 2,119  | -                       | -                           | -                              | -  | -                                       | (*)                           | -   |
| <b>FINANCE, INSURANCE, AND REAL ESTATE</b>        |                                     |                             |                                |  |   |   |  |                         |                             |                                |  |   |                               |   |
| Total.....  | 25,749                              | 1,410,564                   | 1,021,199                      | 278,851  | 33,140                                  | 122,027   | 19,364                                       | 15,899                  | 1,136,199                   | 826,641                        | 228,332  | 19,035                                  | 193,498                       | 9,147                                       |
| \$1 under \$5,000.....                            | 4,877                               | 7,544                       | 2,177                          | 1,324  | 124                                     | 19,415  | 1,824  | 2,160                   | 4,424                       | 1,245                          | 14   | 246                                     | 2,651                         | 14  |
| \$5,000 under \$10,000.....                       | 2,377                               | 17,199                      | 6,034                          | 264  | 1,416                                   | 669   | 9,152  | 1,622                   | 12,026                      | 2,705                          | 143  | 703                                     | 5,996                         | 1,445                                       |
| \$10,000 under \$25,000.....                      | 4,434                               | 71,867                      | 39,364                         | 5,453  | 2,696                                   | 15,619  | 378  | 3,318                   | 54,813                      | 27,726                         | 3,455  | 1,433                                   | 21,138                        | 378   |
| \$25,000 under \$50,000.....                      | 4,537                               | 167,446                     | 110,857                        | 9,442  | 3,538                                   | 21,617  | 539  | 3,453                   | 128,816                     | 81,294                         | 4,658  | 2,980                                   | 35,079                        | 12  |
| \$50,000 under \$100,000.....                     | 3,656                               | 256,708                     | 188,371                        | 26,424   | 8,575                                   | 24,186  | -  | 2,631                   | 182,586                     | 127,615                        | 20,923   | 5,593                                   | 30,552                        | -   |
| \$100,000 under \$200,000.....                    | 1,827                               | 259,126                     | 184,208                        | 45,951   | 3,317                                   | 28,375  | 4,476  | 1,442                   | 204,417                     | 141,273                        | 32,186   | 2,614                                   | 31,091                        | 4,303                                       |
| \$200,000 under \$500,000.....                    | 1,358                               | 386,747                     | 272,326                        | 77,578   | 8,670                                   | 29,526  | 2,995  | 1,207                   | 398,951                     | 302,516                        | 84,092   | 4,533                                   | 55,372                        | 2,995                                       |
| \$500,000 under \$1,000,000.....                  | 136                                 | 88,390                      | 74,297                         | 30,292   | 2,133                                   | 11,968  | -  | 66                      | 105,528                     | 99,808                         | 40,838   | 892                                     | 10,719                        | -   |
| \$1,000,000 under \$5,000,000.....                | 69                                  | 110,879                     | 101,206                        | 41,389   | 1,387                                   | 9,955   | -  | 1                       | 105,528                     | 42,359                         | 42,033   | 41                                      | 900                           | -   |
| \$5,000,000 or more.....                          | 1                                   | 44,638                      | 42,359                         | 42,033   | 41                                      | 900   | -  | -                       | -                           | -                              | -  | -                                       | -                             | -   |
| Receipts not reported.....                        | 2,477                               | -                           | -                              | -  | 43                                      | 111,373   | -  | -                       | -                           | -                              | -  | -                                       | -                             | -   |
| <b>SERVICES</b>                                   |                                     |                             |                                |  |   |   |  |                         |                             |                                |  |   |                               |   |
| Total.....  | 42,150                              | 5,472,363                   | 5,309,927                      | 2,824,425  | 240,176                                 | 146,711   | 117,347                                      | 24,454                  | 4,056,055                   | 3,920,945                      | 2,022,319  | 140,212                                 | 337,414                       | 66,032                                      |
| \$1 under \$5,000.....                            | 3,119                               | 7,029                       | 4,769                          | 4,365  | 2,693                                   | 110,162   | 4,390  | 1,663                   | 11,453                      | 9,663                          | 2,968  | 545                                     | 3,017                         | 416   |
| \$5,000 under \$10,000.....                       | 2,092                               | 18,178                      | 14,543                         | 7,932  | 2,777                                   | 13,852  | 1,337  | 2,606                   | 45,494                      | 42,153                         | 10,863   | 4,013                                   | 8,429                         | 706   |
| \$10,000 under \$25,000.....                      | 5,512                               | 96,695                      | 92,566                         | 35,126   | 9,009                                   | 17,612  | 2,292  | 3,898                   | 145,397                     | 144,465                        | 51,915   | 7,597                                   | 17,315                        | 3,264                                       |
| \$25,000 under \$50,000.....                      | 7,018                               | 237,623                     | 254,920                        | 100,058  | 17,796                                  | 6,177   | 5,263  | 5,041                   | 386,741                     | 370,384                        | 175,408  | 15,373                                  | 31,351                        | 7,109                                       |
| \$50,000 under \$100,000.....                     | 7,435                               | 564,747                     | 546,470                        | 271,452  | 24,584                                  | 18,624  | 15,786                                       | 5,972                   | 920,737                     | 861,371                        | 400,754  | 39,686                                  | 72,737                        | 13,439                                      |
| \$100,000 under \$200,000.....                    | 7,723                               | 1,170,634                   | 1,104,961                      | 535,830  | 57,677                                  | 57,418  | 18,259                                       | 3,779                   | 1,188,330                   | 1,180,046                      | 588,935  | 37,472                                  | 92,596                        | 18,902                                      |
| \$200,000 under \$500,000.....                    | 5,262                               | 1,659,156                   | 1,640,786                      | 831,460  | 69,476                                  | 9,483   | 33,611                                       | 925                     | 635,282                     | 622,337                        | 337,450  | 14,335                                  | 54,879                        | 9,080                                       |
| \$500,000 under \$1,000,000.....                  | 1,281                               | 871,717                     | 847,461                        | 497,200  | 26,615                                  | 44,600  | 11,565                                       | 345                     | 618,229                     | 603,792                        | 386,766  | 17,934                                  | 51,630                        | 12,421                                      |
| \$1,000,000 under \$5,000,000.....                | 419                                 | 722,199                     | 706,717                        | 453,722  | 25,696                                  | 36,479  | 15,361                                       | 10                      | 88,023                      | 86,734                         | 67,260   | 746                                     | 4,094                         | 695   |
| \$5,000,000 or more.....                          | 10                                  | 88,023                      | 86,734                         | 67,260   | 746                                     | 4,094   | 695  |                         |                             |                                |  |   |                               |   |
| Receipts not reported.....                        | 2,281                               | 17,322                      | -                              | -  | 3,107                                   | 15,528  | 8,788  | (*)                     | (+)                         | -                              | -  | (*)                                     | (*)                           | -   |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Negative amount.

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not listed separately because of high sampling variability; however, they are included in the appropriate totals.

Estimates are rounded and may not add to totals.

For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

See text for explanatory statements and "Description of the Samples and Limitations of the Data."



Table 4.4.—NUMBER, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

| Selected industry  | Number of returns | Returns with depreciation |   |  |                                    |   |        | Under \$2,000                           |  |                                    |   | \$2,000 under \$4,000 |   |  |   |
|--|-------------------|---------------------------|---|--|------------------------------------|---|--------|---|--|------------------------------------|---|-----------------------|---|--|---|
|  |                   | Number                    | Business receipts<br>(Thousand dollars) | Total deductions<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Depreciation as a percent of total deductions | Number | Business receipts<br>(Thousand dollars) | Total deductions<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Depreciation as a percent of total deductions | Number                | Business receipts<br>(Thousand dollars) | Total deductions<br>(Thousand dollars) | Depreciation as a percent of total deductions |
|  |                   |                           |   |  |                                    |   |        |   |  |                                    |   |                       |   |  |   |
|  | (1)               | (2)                       | (3)                                     | (4)                                    | (5)                                | (6)   | (7)    | (8)                                     | (9)                                    | (10)                               | (11)  | (12)                  | (13)                                    | (14)                                   | (15)  |
| All industries.....  | 217,134           | 187,489                   | 58,535,417                              | 57,862,173                             | 1,070,015                          | 1.8   | 87,202 | 11,934,194                              | 11,817,032                             | 73,342                             | 0.6   | 38,288                | 10,152,838                              | 10,030,669                             | 109,456                                       |
| Agriculture, forestry, and fisheries.....                                | 8,579             | 8,229                     | 1,177,188                               | 1,227,308                              | 71,516                             | 5.8   | 1,771  | 132,074                                 | 133,952                                | 1,475                              | 1.1   | 1,397                 | 50,253                                  | 49,629                                 | 4,123   |
| Farms.....   | 6,200             | 5,907                     | 750,986                                 | 796,202                                | 56,276                             | 7.1   | 1,051  | 107,650                                 | 109,898                                | 874                                | 0.8   | 968                   | 33,470                                  | 30,330                                 | 2,909   |
| Mining.....  | 2,075             | 1,751                     | 369,846                                 | 360,769                                | 26,596                             | 7.4   | 521    | 37,660                                  | 44,054                                 | 555                                | 1.3   | (*)                   | (*)                                     | (*)                                    | (*)   |
| Contract construction.....   | 20,882            | 18,379                    | 6,374,455                               | 6,206,987                              | 110,950                            | 1.8   | 8,565  | 1,141,220                               | 1,119,519                              | 7,780                              | 0.7   | 4,248                 | 1,095,995                               | 1,074,632                              | 11,872  |
| General contractors.....   | 7,861             | 6,372                     | 3,006,441                               | 2,967,384                              | 56,391                             | 1.9   | 3,143  | 544,175                                 | 543,611                                | 2,648                              | 0.5   | 1,089                 | 369,159                                 | 370,964                                | 3,009   |
| Special trade contractors.....   | 13,021            | 12,207                    | 3,368,014                               | 3,239,603                              | 54,559                             | 1.7   | 5,422  | 597,045                                 | 575,908                                | 5,132                              | 0.9   | 3,159                 | 726,836                                 | 703,688                                | 8,863   |
| Manufacturing.....   | 25,951            | 22,812                    | 10,436,028                              | 10,102,846                             | 211,689                            | 2.1   | 8,394  | 1,577,126                               | 1,562,871                              | 7,476                              | 0.5   | 3,972                 | 801,274                                 | 778,807                                | 11,510  |
| Transportation, communication, electric, gas, and sanitary services..... | 10,009            | 9,339                     | 1,706,706                               | 1,675,677                              | 102,033                            | 6.1   | 2,552  | 124,394                                 | 123,874                                | 2,161                              | 1.7   | 1,639                 | 234,052                                 | 226,847                                | 4,858   |
| Wholesale and retail trade.....  | 81,579            | 74,277                    | 32,467,356                              | 32,033,320                             | 273,505                            | 0.9   | 38,172 | 7,234,689                               | 7,098,140                              | 32,681                             | 0.5   | 16,591                | 6,779,407                               | 6,661,119                              | 47,634  |
| Wholesale trade.....   | 23,358            | 20,327                    | 13,896,669                              | 13,780,302                             | 93,170                             | 0.7   | 9,882  | 2,470,021                               | 2,441,457                              | 7,793                              | 0.3   | 4,038                 | 2,663,669                               | 2,616,329                              | 11,873  |
| Retail trade.....  | 58,001            | 53,730                    | 18,574,558                              | 18,207,242                             | 180,009                            | 1.0   | 28,106 | 4,732,081                               | 4,625,032                              | 24,751                             | 0.5   | 12,554                | 4,115,738                               | 4,044,790                              | 35,761  |
| Building materials, hardware, and farm equipment.....                    | 5,892             | 5,624                     | 2,232,088                               | 2,181,239                              | 18,018                             | 0.8   | 2,776  | 539,142                                 | 529,962                                | 2,577                              | 0.5   | 1,579                 | 567,830                                 | 556,664                                | 4,458   |
| Automotive dealers.....  | 9,045             | 8,306                     | 5,862,067                               | 5,840,645                              | 32,438                             | 0.6   | 3,958  | 1,461,198                               | 1,448,045                              | 3,576                              | 0.2   | 2,204                 | 1,303,655                               | 1,284,659                              | 6,272   |
| Apparel and accessory stores.....  | 6,746             | 6,402                     | 1,291,835                               | 1,242,206                              | 12,092                             | 1.0   | 4,506  | 577,314                                 | 551,902                                | 3,690                              | 0.7   | 1,155                 | 293,634                                 | 284,965                                | 5,201   |
| Furniture, home furnishings, and equipment stores.....                   | 6,144             | 5,600                     | 1,613,628                               | 1,551,095                              | 12,981                             | 0.8   | 3,646  | 607,988                                 | 585,811                                | 3,045                              | 0.5   | 1,063                 | 380,078                                 | 373,624                                | 2,937   |
| Eating and drinking places.....  | 9,113             | 8,303                     | 1,255,555                               | 1,229,935                              | 33,247                             | 2.7   | 3,439  | 223,625                                 | 221,282                                | 3,506                              | 1.6   | 2,154                 | 250,014                                 | 250,321                                | 6,139   |
| Drug and proprietary stores.....   | 4,413             | 3,854                     | 934,508                                 | 908,679                                | 8,341                              | 0.9   | 2,169  | 322,933                                 | 311,993                                | 2,032                              | 0.7   | 1,148                 | 432,774                                 | 421,597                                | 3,313   |
| Other retail trade.....  | 16,608            | 15,361                    | 5,334,877                               | 5,224,443                              | 62,892                             | 1.2   | 7,613  | 999,881                                 | 976,057                                | 6,525                              | 0.7   | 3,252                 | 887,753                                 | 872,940                                | 9,441   |
| Finance, insurance, and real estate.....                                 | 25,749            | 15,237                    | 911,900                                 | 1,145,585                              | 33,140                             | 2.9   | 11,097 | 543,779                                 | 616,827                                | 8,050                              | 1.3   | 2,520                 | 158,129                                 | 223,511                                | 6,878   |
| Insurance.....   | 6,319             | 5,039                     | 409,952                                 | 403,532                                | 7,242                              | 1.8   | 3,861  | 261,349                                 | 247,441                                | 2,792                              | 1.1   | 900                   | 128,284                                 | 123,045                                | 2,467   |
| Real estate.....   | 15,521            | 8,741                     | 472,207                                 | 682,706                                | 24,629                             | 3.6   | 5,953  | 257,577                                 | 325,590                                | 4,413                              | 1.4   | 1,437                 | 29,641                                  | 51,544                                 | 4,060   |
| Services.....  | 42,150            | 36,105                    | 5,043,302                               | 5,064,252                              | 240,176                            | 4.7   | 16,023 | 1,121,792                               | 1,096,677                              | 13,020                             | 1.2   | 7,705                 | 1,020,442                               | 1,004,753                              | 21,962  |
| Personal services.....   | 8,626             | 8,036                     | 985,486                                 | 947,692                                | 46,273                             | 4.9   | 2,695  | 104,980                                 | 103,165                                | 2,325                              | 2.3   | 2,021                 | 158,198                                 | 153,159                                | 5,826   |
| Business services.....   | 11,768            | 9,579                     | 1,391,605                               | 1,318,220                              | 28,427                             | 2.1   | 5,960  | 442,623                                 | 435,425                                | 4,158                              | 1.0   | 1,886                 | 485,598                                 | 473,417                                | 5,365   |
| Automobile and other repair services.....                                | 5,267             | 4,675                     | 513,435                                 | 517,481                                | 30,281                             | 5.9   | 2,239  | 165,939                                 | 165,771                                | 2,231                              | 1.3   | 989                   | 89,297                                  | 89,328                                 | 2,921   |
| Other services.....  | 16,510            | 13,815                    | 2,152,776                               | 2,240,659                              | 135,195                            | 6.0   | 5,129  | 408,250                                 | 392,316                                | 4,306                              | 1.1   | 2,781                 | 287,349                                 | 288,849                                | 7,850   |

Footnote at end of table.

Table 4.4—NUMBER, BUSINESS RECEIPTS, TOTAL DEDUCTIONS, AND DEPRECIATION, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

| Selected industry  | Size of depreciation—Continued          |  |                                    |   |        |   |  |                                    |   |        |
|--|---|--|------------------------------------|---|--------|---|--|------------------------------------|---|--------|
|  | \$4,000 under \$5,000                   |  |                                    |   |        | \$5,000 under \$10,000                  |  |                                    |   |        |
| Number   | Business receipts<br>(Thousand dollars) | Total deductions<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Depreciation as a percent of total deductions | Number | Business receipts<br>(Thousand dollars) | Total deductions<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Depreciation as a percent of total deductions | Number |
| (17)   | (18)                                    | (19)                                   | (20)                               | (21)  | (22)   | (23)                                    | (24)                                   | (25)                               | (26)  | (27)   |
| All industries.....  | 18,173                                  | 6,593,915                              | 6,542,188                          | 89,425  | 1.4    | 18,907                                  | 8,037,835                              | 7,909,601                          | 147,290                                       | 1.9    |
| Agriculture, forestry, and fisheries.....                                | 1,099                                   | 153,311                                | 152,271                            | 5,501   | 3.6    | 1,854                                   | 216,050                                | 219,886                            | 14,768  | 6.7    |
| Farms.....   | 723                                     | 65,120                                 | 65,974                             | 3,552   | 5.4    | 1,423                                   | 127,816                                | 124,337                            | 11,404  | 9.2    |
| Mining.....  | (*)                                     | (*)                                    | (*)                                | (*)   | (*)    | (*)                                     | (*)                                    | (*)                                | (*)   | (*)    |
| Contract construction.....   | 2,059                                   | 953,693                                | 926,121                            | 9,979   | 1.1    | 1,557                                   | 796,800                                | 779,681                            | 11,180  | 1.4    |
| General contractors.....   | 491                                     | 366,995                                | 362,714                            | 2,302   | 0.6    | 331                                     | 277,666                                | 274,997                            | 2,499   | 0.9    |
| Special trade contractors.....   | 1,568                                   | 586,698                                | 563,407                            | 7,677   | 1.4    | 1,226                                   | 519,134                                | 504,684                            | 8,661   | 1.7    |
| Manufacturing.....   | 2,616                                   | 822,409                                | 791,509                            | 12,931  | 1.6    | 2,947                                   | 1,214,743                              | 1,154,249                          | 22,780  | 2.0    |
| Transportation, communication, electric, gas, and sanitary services..... | 1,059                                   | 126,123                                | 125,008                            | 5,385   | 4.3    | 1,472                                   | 209,991                                | 216,841                            | 11,880  | 5.5    |
| Wholesale and retail trade.....  | 7,015                                   | 4,006,707                              | 3,970,674                          | 34,370  | 0.9    | 6,567                                   | 4,871,797                              | 4,791,612                          | 51,692  | 1.1    |
| Wholesale trade.....   | 1,629                                   | 1,537,931                              | 1,530,274                          | 8,175   | 0.5    | 2,179                                   | 1,803,463                              | 1,778,639                          | 16,903  | 1.0    |
| Retail trade.....  | 5,348                                   | 2,455,234                              | 2,426,855                          | 26,006  | 1.1    | 4,388                                   | 3,068,334                              | 3,012,973                          | 34,789  | 1.2    |
| Building materials, hardware, and farm equipment.....                    | 433                                     | 243,511                                | 235,907                            | 2,001   | 0.8    | 486                                     | 514,824                                | 498,140                            | 3,990   | 0.8    |
| Automotive dealers.....  | 891                                     | 855,960                                | 858,329                            | 4,505   | 0.5    | 661                                     | 1,094,065                              | 1,096,080                          | 5,064   | 0.5    |
| Apparel and accessory stores.....  | (*)                                     | (*)                                    | (*)                                | (*)   | (*)    | (*)                                     | (*)                                    | (*)                                | (*)   | (*)    |
| Furniture, home furnishings, and equipment stores.....                   | 505                                     | 215,974                                | 209,341                            | 2,505   | 1.2    | (*)                                     | (*)                                    | (*)                                | (*)   | (*)    |
| Eating and drinking places.....  | 1,164                                   | 203,223                                | 201,783                            | 5,568   | 2.8    | 882                                     | 237,602                                | 226,939                            | 7,059   | 3.1    |
| Drug and proprietary stores.....   | (*)                                     | (*)                                    | (*)                                | (*)   | (*)    | (*)                                     | (*)                                    | (*)                                | (*)   | (*)    |
| Other retail trade.....  | 1,671                                   | 684,181                                | 674,669                            | 8,104   | 1.2    | 1,498                                   | 708,218                                | 690,698                            | 11,685  | 1.7    |
| Finance, insurance, and real estate.....                                 | 756                                     | 33,479                                 | 47,511                             | 3,572   | 7.5    | 485                                     | 23,390                                 | 42,132                             | 3,536   | 8.4    |
| Insurance.....   | (*)                                     | (*)                                    | (*)                                | (*)   | (*)    | (*)                                     | (*)                                    | (*)                                | (*)   | (*)    |
| Real estate.....   | 587                                     | 21,407                                 | 35,107                             | 2,639   | 7.5    | 425                                     | 18,068                                 | 36,254                             | 3,150   | 8.7    |
| Services.....  | 3,409                                   | 468,191                                | 500,341                            | 16,848  | 3.4    | 3,735                                   | 659,781                                | 658,598                            | 29,282  | 4.4    |
| Personal services.....   | 880                                     | 128,494                                | 129,715                            | 4,458   | 3.4    | 1,256                                   | 206,731                                | 191,538                            | 9,682   | 5.1    |
| Business services.....   | 853                                     | 122,000                                | 130,891                            | 4,190   | 3.2    | 593                                     | 198,215                                | 189,347                            | 4,743   | 2.5    |
| Automobile and other repair services.....                                | (*)                                     | (*)                                    | (*)                                | (*)   | (*)    | 506                                     | 55,503                                 | 56,736                             | 3,897   | 6.9    |
| Other services.....  | 1,241                                   | 167,959                                | 190,405                            | 6,066   | 3.2    | 1,381                                   | 199,332                                | 220,930                            | 10,930  | 4.9    |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals. "Wholesale and retail trade not allocable," "Finance," and "Nature of business not allocable" are not shown separately; however, they are included in the appropriate totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."



## Business Returns/1968 • Small Business Corporations

Table 4.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY ACCOUNTING PERIOD AND INDUSTRIAL DIVISION

| Accounting period (month in which ended) | Number of returns                | Business receipts<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) | Number of returns   | Business receipts<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) | Number of returns          | Business receipts<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) | Number of returns     | Business receipts<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) |
|--|----------------------------------|---|---|---|---|---|----------------------------|---|---|-----------------------|---|---|
|  | All industrial divisions         |   |   | Agriculture, forestry, and fisheries                                |   |   | Mining                     |   |   | Contract construction |   |   |
| All returns, total.....                  | 217,134                          | 60,467,277                              | 1,947,535                                       | 8,579   | 1,196,337                               | 18,607  | 2,075                      | 372,552                                 | 21,447  | 20,882                | 6,658,281                               | 239,786   |
| Annual returns, total.....               | 204,237                          | 59,718,983                              | 1,961,259                                       | 8,052   | 1,176,586                               | 26,320  | 1,821                      | 370,468                                 | 23,143  | 19,944                | 6,628,876                               | 240,074   |
| Calendar year returns.....               | 100,564                          | 27,242,074                              | 760,527   | 4,241   | 652,224                                 | 10,340  | 1,086                      | 177,900                                 | 13,513  | 9,852                 | 2,888,034                               | 67,322  |
| Noncalendar year returns, total..        | 103,673                          | 32,476,909                              | 1,200,732                                       | 3,811   | 524,362                                 | 15,980  | 735                        | 192,568                                 | 9,630   | 10,092                | 3,740,842                               | 172,752   |
| July 1968.....                           | 5,319                            | 1,926,679                               | 83,723  | 323   | 23,725                                  | 3,188   |                            | -                                       | -   | 421                   | 93,771                                  | 3,721   |
| August 1968.....                         | 6,462                            | 1,554,884                               | 36,287  | 287   | 45,772                                  | 4,213   |                            | -                                       | -   | 727                   | 155,543                                 | 9,066   |
| September 1968.....                      | 10,575                           | 2,578,437                               | 57,565  | 313   | 22,930                                  | 22  | (*)                        | (*)                                     | (*)   | 1,073                 | 508,782                                 | 23,174  |
| October 1968.....                        | 8,313                            | 2,377,252                               | 76,678  | 454   | 57,572                                  | 13,434  | (*)                        | (*)                                     | (*)   | 853                   | 381,905                                 | 19,926  |
| November 1968.....                       | 5,510                            | 1,397,734                               | 40,910  | 366   | 31,184                                  | 12,131  | -                          | -                                       | -   |                       |   |   |
| January 1969.....                        | 9,433                            | 3,106,614                               | 163,951   | 275   | 22,374                                  | 1,445   | 329                        | 107,417                                 | 5,942   | 928                   | 437,073                                 | 28,328  |
| February 1969.....                       | 8,344                            | 3,067,007                               | 133,557   | 433   | 95,524                                  | 5,080   |                            |   |   | 712                   | 264,812                                 | 11,493  |
| March 1969.....                          | 15,252                           | 5,166,098                               | 235,448   | 383   | 109,158                                 | 4,768   |                            |   |   | 2,176                 | 843,779                                 | 33,681  |
| April 1969.....                          | 8,220                            | 2,130,757                               | 56,560  | 327   | 22,105                                  | 4,347   | 328                        | 78,591                                  | 4,991   | 657                   | 189,345                                 | 7,013   |
| May 1969.....                            | 8,691                            | 2,915,955                               | 125,439   |   |   |   |                            |   |   | 916                   | 143,505                                 | 7,043   |
| June 1969.....                           | 17,554                           | 5,655,492                               | 190,614   |   |   |   |                            |   |   | 650                   | 94,018                                  | 11,518  |
| Part-year returns, total.....            | 12,897                           | 748,294                                 | 113,724   | 527   | 19,751                                  | 17,713  | (*)                        | (*)                                     | (*)   | 938                   | 29,405                                  | 1,288   |
| December 1968.....                       | 5,784                            | 281,965                                 | 17,608  | (*)   | (*)                                     | (*)   | (*)                        | (*)                                     | (*)   | (*)                   | (*)                                     | (*)   |
| July-November 1968.....                  | 2,444                            | 127,802                                 | 12,105  | (*)   | (*)                                     | (*)   | (*)                        | (*)                                     | (*)   | (*)                   | (*)                                     | (*)   |
| January-June 1969.....                   | 4,668                            | 338,527                                 | 5,989   | (*)   | (*)                                     | (*)   | (*)                        | (*)                                     | (*)   | (*)                   | (*)                                     | (*)   |
|  | Manufacturing                    |   |   | Transportation, communication, electric, gas, and sanitary services |   |   | Wholesale and retail trade |   |   |                       |   |   |
|  |                                  |   |   |   |   |   | Total                      |   |   | Wholesale trade       |   |   |
| All returns, total.....                  | 25,951                           | 10,690,081                              | 464,186   | 10,009  | 1,731,667                               | 70,264  | 81,579                     | 33,440,597                              | 863,234   | 23,358                | 14,447,938                              | 331,705   |
| Annual returns, total.....               | 24,523                           | 10,606,340                              | 467,191   | 9,359   | 1,716,147                               | 72,841  | 76,915                     | 32,983,277                              | 859,049   | 22,366                | 14,370,776                              | 330,959   |
| Calendar year returns.....               | 12,260                           | 4,206,444                               | 169,771   | 5,568   | 904,184                                 | 34,776  | 35,707                     | 15,584,252                              | 358,034   | 10,460                | 5,947,383                               | 139,930   |
| Noncalendar year returns, total..        | 12,263                           | 6,400,476                               | 297,420   | 3,791   | 811,963                                 | 38,065  | 41,208                     | 17,399,025                              | 501,015   | 11,907                | 8,423,393                               | 191,029   |
| July 1968.....                           | 743                              | 266,079                                 | 9,608   | 723   | 126,986                                 | 4,296   | 1,915                      | 1,319,949                               | 55,538  | 247                   | 646,968                                 | 16,257  |
| August 1968.....                         | 822                              | 237,123                                 | 10,030  |   |   |   | 2,471                      | 876,586                                 | 16,950  | 723                   | 489,113                                 | 9,539   |
| September 1968.....                      | 1,237                            | 458,871                                 | 8,278   |   |   |   | 322                        | 37,198                                  | 1,105   | 4,305                 | 1,316,810                               | 34,342  |
| October 1968.....                        | 839                              | 1,064,631                               | 24,691  | 592   | 118,372                                 | 9,199   | 3,547                      | 1,245,246                               | 35,568  | 988                   | 764,112                                 | 16,110  |
| November 1968.....                       | 489                              | 172,429                                 | 8,552   |   |   |   | 1,949                      | 802,301                                 | 9,167   | 871                   | 592,580                                 | 2,016   |
| January 1969.....                        | 1,032                            | 466,715                                 | 36,691  |   |   |   | 4,813                      | 1,868,170                               | 68,506  | 871                   | 535,607                                 | 12,677  |
| February 1969.....                       | 1,256                            | 667,150                                 | 46,011  | 864   | 232,624                                 | 13,724  | 3,406                      | 1,766,589                               | 49,375  | 765                   | 840,658                                 | 29,352  |
| March 1969.....                          | 1,596                            | 775,313                                 | 53,053  |   |   |   | 5,327                      | 2,717,558                               | 85,998  | 1,837                 | 1,375,953                               | 42,014  |
| April 1969.....                          | 1,090                            | 312,687                                 | 3,618   |   |   |   | 3,342                      | 1,297,758                               | 38,826  | 1,245                 | 668,197                                 | 11,378  |
| May 1969.....                            | 1,028                            | 879,794                                 | 46,632  | 1,289   | 296,783                                 | 9,741   | 2,692                      | 1,161,656                               | 17,711  | 758                   | 666,074                                 | 6,912   |
| June 1969.....                           | 2,133                            | 1,099,684                               | 50,256  |   |   |   | 7,440                      | 3,026,402                               | 89,034  | 2,385                 | 1,453,373                               | 40,464  |
| Part-year returns, total.....            | 1,428                            | 83,141                                  | 13,005  | 650   | 15,520                                  | 12,577  | 4,665                      | 457,320                                 | 4,185   | 992                   | 77,162                                  | 746   |
| December 1968.....                       | 415                              | 10,409                                  | 12,435  | (*)   | (-)                                     | (-)   | 1,884                      | 205,314                                 | 14,266  | 539                   | 50,307                                  | 183   |
| July-November 1968.....                  | 491                              | 28,957                                  | 13,715  | (*)   | (-)                                     | (-)   | 794                        | 42,818                                  | 446   | 452                   | 26,855                                  | 829   |
| January-June 1969.....                   | 522                              | 43,775                                  | 3,195   | (*)   | (*)                                     | (-)   | 1,987                      | 209,188                                 | 8,005   |                       |   |   |
|  | Wholesale and retail trade--Con. |   |   | Finance, insurance, and real estate                                 |   |   | Services                   |   |   |                       |   |   |
|  | Retail trade                     |   |   |   |   |   |                            |   |   |                       |   |   |
| All returns, total.....                  | 58,001                           | 18,946,530                              | 530,551   | 25,749  | 1,021,199                               | 122,027   | 42,150                     | 5,309,927                               | 146,711   |                       |   |   |
| Annual returns, total.....               | 54,381                           | 18,571,801                              | 526,881   | 24,537  | 1,011,907                               | 120,973   | 38,926                     | 5,178,146                               | 150,395   |                       |   |   |
| Calendar year returns.....               | 25,243                           | 9,636,869                               | 211,104   | 11,485  | 473,952                                 | 38,051  | 20,204                     | 2,308,428                               | 67,447  |                       |   |   |
| Noncalendar year returns, total..        | 29,134                           | 8,934,932                               | 308,777   | 13,052  | 537,955                                 | 82,922  | 18,722                     | 2,869,718                               | 82,948  |                       |   |   |
| July 1968.....                           | 1,631                            | 669,787                                 | 39,245  | 547   | 21,723                                  | 4,099   | 1,133                      | 196,558                                 | 9,148   |                       |   |   |
| August 1968.....                         | 1,672                            | 352,095                                 | 6,266   | 713   | 13,825                                  | 1,581   | 956                        | 103,923                                 | 11,428  |                       |   |   |
| September 1968.....                      | 3,034                            | 926,052                                 | 30,032  | 1,703   | 39,629                                  | 9,306   | 1,582                      | 191,516                                 | 18,576  |                       |   |   |
| October 1968.....                        | 2,506                            | 479,006                                 | 19,430  | 902   | 22,863                                  | 11,279  | 1,413                      | 216,024                                 | 3,904   |                       |   |   |
| November 1968.....                       | 1,132                            | 209,721                                 | 7,151   | 1,190   | 108,064                                 | 6,747   | 1,190                      | 150,536                                 | 7,895   |                       |   |   |
| January 1969.....                        | 3,942                            | 1,332,563                               | 55,829  | 928   | 52,957                                  | 10,542  | 1,238                      | 221,272                                 | 15,089  |                       |   |   |
| February 1969.....                       | 2,641                            | 925,931                                 | 20,023  | 812   | 19,082                                  | 7,624   | 1,563                      | 211,955                                 | 14,196  |                       |   |   |
| March 1969.....                          | 3,490                            | 1,341,605                               | 43,984  | 2,265   | 43,593                                  | 25,546  | 2,694                      | 416,604                                 | 15,864  |                       |   |   |
| April 1969.....                          | 2,097                            | 629,561                                 | 27,448  | 920   | 69,014                                  | 219   | 1,512                      | 158,299                                 | 4,842   |                       |   |   |
| May 1969.....                            | 1,934                            | 495,582                                 | 10,799  | 1,355   | 64,964                                  | 12,245  | 1,941                      | 496,937                                 | 30,751  |                       |   |   |
| June 1969.....                           | 5,055                            | 1,573,029                               | 43,570  | 1,717   | 82,241                                  | 6,292   | 3,501                      | 506,094                                 | 11,263  |                       |   |   |
| Part-year returns, total.....            | 3,619                            | 374,729                                 | 3,670   | 1,212   | 9,292                                   | 1,054   | 3,225                      | 131,781                                 | 13,684  |                       |   |   |
| December 1968.....                       | 1,345                            | 155,007                                 | 14,183  | 576   | 3,469                                   | 139   | 1,722                      | 33,976                                  | 15,584  |                       |   |   |
| July-November 1968.....                  | 556                              | 29,113                                  | 71  | 254   | 1,823                                   | 649   | 535                        | 42,274                                  | 2,810   |                       |   |   |
| January-June 1969.....                   | 1,718                            | 190,609                                 | 7,782   | 381   | 4,000                                   | 266   | 968                        | 55,531                                  | 490   |                       |   |   |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Net loss exceeds net profit.

NCT: Estimates are rounded and may not add to totals.

Wholesale and retail trade not allocable" and "Nature of business not allocable" are not listed separately because of high sampling variability; however, they are included in the appropriate totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.6—NUMBER OF RETURNS, NUMBER OF SHAREHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION AND NUMBER OF SHAREHOLDERS

| Number of shareholders and item          | All industrial divisions | Industrial division                  |         |                       |               |   |                            |                 |              |                                     |           |
|--|--------------------------|--------------------------------------|---------|-----------------------|---------------|---|----------------------------|-----------------|--------------|-------------------------------------|-----------|
|  |                          | Agriculture, forestry, and fisheries | Mining  | Contract construction | Manufacturing | Transportation, communication, electric, gas, and sanitary services | Wholesale and retail trade |                 |              | Finance, insurance, and real estate | Services  |
|  |                          |                                      |         |                       |               |   | Total                      | Wholesale trade | Retail trade |                                     |           |
| TOTAL RETURNS                            | (1)                      | (2)                                  | (3)     | (4)                   | (5)           | (6)   | (7)                        | (8)             | (9)          | (10)                                | (11)      |
| Number.....                              | 217,134                  | 8,579                                | 2,075   | 20,882                | 25,951        | 10,009  | 81,579                     | 23,358          | 58,001       | 25,749                              | 42,150    |
| Number of shareholders.....              | 581,924                  | 30,654                               | 6,615   | 51,773                | 71,267        | 27,011  | 209,318                    | 63,073          | 145,787      | 76,744                              | 108,005   |
| Business receipts.....thousand dollars.. | 60,467,277               | 1,196,337                            | 372,552 | 6,658,281             | 10,690,081    | 1,731,667   | 33,440,597                 | 14,447,938      | 18,946,530   | 1,021,199                           | 5,309,927 |
| Net income.....do.....                   | 1,947,535                | 18,607                               | 21,447  | 239,786               | 464,186       | 70,264  | 863,234                    | 331,705         | 530,551      | 122,027                             | 146,711   |
| Net worth.....do.....                    | 10,462,970               | 682,906                              | 158,057 | 897,335               | 2,369,536     | 402,554   | 4,296,629                  | 1,549,088       | 2,741,645    | 765,697                             | 886,174   |
| <u>Returns With 1 Shareholder</u>        |                          |                                      |         |                       |               |   |                            |                 |              |                                     |           |
| Number.....                              | 55,225                   | 912                                  | 469     | 5,871                 | 6,718         | 2,586   | 19,983                     | 5,560           | 14,384       | 6,524                               | 12,162    |
| Business receipts.....thousand dollars.. | 9,128,065                | 79,381                               | 75,342  | 1,185,493             | 1,551,327     | 318,298   | 4,742,572                  | 1,951,307       | 2,788,071    | 191,136                             | 984,516   |
| Net income.....do.....                   | 194,187                  | 15,014                               | 1,810   | 23,965                | 42,239        | 9,977   | 89,836                     | 38,583          | 51,217       | 9,451                               | 21,923    |
| Net worth.....do.....                    | 1,994,200                | 74,509                               | 10,463  | 143,887               | 755,076       | 67,555  | 553,479                    | 197,365         | 356,074      | 220,055                             | 169,176   |
| <u>Returns With 2 Shareholders</u>       |                          |                                      |         |                       |               |   |                            |                 |              |                                     |           |
| Number.....                              | 72,074                   | 1,967                                | 438     | 7,589                 | 7,968         | 3,148   | 29,130                     | 8,504           | 20,496       | 7,248                               | 14,532    |
| Business receipts.....thousand dollars.. | 16,868,127               | 228,803                              | 95,394  | 2,137,568             | 2,626,051     | 443,432   | 9,586,413                  | 3,801,793       | 5,747,114    | 286,608                             | 1,438,682 |
| Net income.....do.....                   | 477,255                  | 1568                                 | 6,682   | 73,600                | 79,371        | 9,467   | 233,152                    | 79,051          | 152,928      | 33,548                              | 41,070    |
| Net worth.....do.....                    | 2,297,074                | 101,152                              | 56,741  | 245,805               | 328,447       | 96,989  | 1,112,982                  | 343,420         | 763,883      | 124,678                             | 226,974   |
| <u>Returns With 3 Shareholders</u>       |                          |                                      |         |                       |               |   |                            |                 |              |                                     |           |
| Number.....                              | 41,452                   | 2,491                                | 381     | 3,773                 | 4,601         | 1,821   | 17,121                     | 4,601           | 12,467       | 4,249                               | 7,014     |
| Business receipts.....thousand dollars.. | 13,887,293               | 401,441                              | 56,251  | 1,511,499             | 2,205,917     | 190,030   | 8,411,010                  | 4,045,465       | 4,360,116    | 232,396                             | 878,749   |
| Net income.....do.....                   | 439,554                  | 16,813                               | 7,489   | 43,101                | 81,821        | 4,282   | 219,848                    | 86,866          | 133,213      | 31,865                              | 34,335    |
| Net worth.....do.....                    | 2,157,976                | 179,837                              | 35,423  | 218,347               | 334,128       | 39,198  | 1,009,712                  | 361,424         | 648,111      | 167,562                             | 173,769   |
| <u>Returns With 4 Shareholders</u>       |                          |                                      |         |                       |               |   |                            |                 |              |                                     |           |
| Number.....                              | 22,843                   | 1,324                                | (*)     | 1,791                 | 3,314         | 1,224   | 7,904                      | 2,023           | 5,881        | 2,847                               | 3,954     |
| Business receipts.....thousand dollars.. | 7,910,793                | 187,152                              | (*)     | 465,857               | 1,755,392     | 342,987   | 4,307,799                  | 1,451,339       | 2,856,460    | 120,809                             | 630,314   |
| Net income.....do.....                   | 303,176                  | 8,496                                | (*)     | 20,391                | 85,289        | 28,995  | 113,212                    | 38,493          | 74,719       | 15,651                              | 24,408    |
| Net worth.....do.....                    | 1,475,004                | 102,917                              | (*)     | 74,786                | 377,029       | 86,576  | 616,079                    | 198,958         | 417,121      | 91,507                              | 102,125   |
| <u>Returns With 5 Shareholders</u>       |                          |                                      |         |                       |               |   |                            |                 |              |                                     |           |
| Number.....                              | 9,265                    | 482                                  | (*)     | 650                   | 1,260         | 672   | 2,718                      | 716             | 2,002        | 1,831                               | 1,520     |
| Business receipts.....thousand dollars.. | 3,854,850                | 25,253                               | (*)     | 409,311               | 843,987       | 199,959   | 1,948,316                  | 748,950         | 1,199,366    | 41,865                              | 377,938   |
| Net income.....do.....                   | 190,368                  | 408                                  | (*)     | 20,738                | 53,716        | 7,777   | 73,970                     | 30,748          | 43,222       | 8,797                               | 27,015    |
| Net worth.....do.....                    | 731,758                  | 49,905                               | (*)     | 52,491                | 188,314       | 30,818  | 273,776                    | 79,212          | 194,564      | 47,937                              | 83,267    |
| <u>Returns With 6 Shareholders</u>       |                          |                                      |         |                       |               |   |                            |                 |              |                                     |           |
| Number.....                              | 5,715                    | 474                                  | (*)     | 500                   | 804           | 59  | 1,816                      | 602             | 1,214        | 1,097                               | 857       |
| Business receipts.....thousand dollars.. | 2,539,000                | 102,660                              | (*)     | 294,674               | 475,348       | 27,077  | 1,392,260                  | 592,382         | 799,878      | 14,433                              | 194,865   |
| Net income.....do.....                   | 102,007                  | 11,217                               | (*)     | 17,260                | 24,698        | 1,406   | 43,959                     | 12,217          | 31,742       | 2,118                               | 11,971    |
| Net worth.....do.....                    | 528,326                  | 68,902                               | (*)     | 59,325                | 109,792       | 4,739   | 185,995                    | 73,853          | 112,142      | 33,852                              | 54,737    |
| <u>Returns With 7 Shareholders</u>       |                          |                                      |         |                       |               |   |                            |                 |              |                                     |           |
| Number.....                              | 3,847                    | 313                                  | (*)     | 216                   | 510           | 165   | 1,070                      | 286             | 784          | 746                                 | 720       |
| Business receipts.....thousand dollars.. | 1,791,590                | 53,223                               | (*)     | 167,478               | 556,384       | 44,165  | 558,649                    | 193,443         | 365,206      | 6,737                               | 398,813   |
| Net income.....do.....                   | 66,657                   | 1,648                                | (*)     | 6,870                 | 30,329        | 3,934   | 23,529                     | 5,203           | 18,326       | 4,212                               | 85        |
| Net worth.....do.....                    | 323,614                  | 11,364                               | (*)     | 29,376                | 96,052        | 13,418  | 136,003                    | 20,270          | 115,733      | 17,119                              | 18,911    |
| <u>Returns With 8 Shareholders</u>       |                          |                                      |         |                       |               |   |                            |                 |              |                                     |           |
| Number.....                              | 3,117                    | 225                                  | (*)     | 172                   | 402           | (*)   | 945                        | 470             | 475          | 527                                 | 678       |
| Business receipts.....thousand dollars.. | 1,540,945                | 30,539                               | (*)     | 178,339               | 253,745       | (*)   | 821,006                    | 609,830         | 211,776      | 34,911                              | 167,723   |
| Net income.....do.....                   | 97,376                   | 11,146                               | (*)     | 19,841                | 29,636        | (*)   | 29,464                     | 21,573          | 7,891        | 9,694                               | 8,310     |
| Net worth.....do.....                    | 423,369                  | 33,788                               | (*)     | 35,155                | 63,123        | (*)   | 170,455                    | 93,988          | 76,467       | 36,086                              | 36,178    |
| <u>Returns With 9 Shareholders</u>       |                          |                                      |         |                       |               |   |                            |                 |              |                                     |           |
| Number.....                              | 1,867                    | (*)                                  | (*)     | 114                   | 124           | (*)   | 435                        | 314             | 121          | 457                                 | 460       |
| Business receipts.....thousand dollars.. | 1,623,642                | (*)                                  | (*)     | 95,743                | 53,273        | (*)   | 1,184,811                  | 822,466         | 362,345      | 90,567                              | 168,842   |
| Net income.....do.....                   | 30,710                   | (*)                                  | (*)     | 5,796                 | 6,587         | (*)   | 18,047                     | 11,645          | 6,402        | 7,147                               | 18,328    |
| Net worth.....do.....                    | 310,675                  | (*)                                  | (*)     | 17,467                | 24,915        | (*)   | 150,506                    | 134,216         | 16,290       | 18,682                              | 51,443    |
| <u>Returns With 10 Shareholders</u>      |                          |                                      |         |                       |               |   |                            |                 |              |                                     |           |
| Number.....                              | 1,729                    | 277                                  | 5       | 206                   | 250           | (*)   | 457                        | 281             | 176          | 224                                 | 254       |
| Business receipts.....thousand dollars.. | 1,322,972                | 75,654                               | 10,835  | 212,319               | 368,657       | (*)   | 487,161                    | 230,963         | 256,198      | 1,737                               | 69,485    |
| Net income.....do.....                   | 46,245                   | 1,045                                | 529     | 8,224                 | 30,300        | (*)   | 18,217                     | 7,326           | 10,891       | 1,456                               | 114,078   |
| Net worth.....do.....                    | 220,474                  | 28,901                               | 6,860   | 20,696                | 92,660        | (*)   | 87,642                     | 46,382          | 41,260       | 8,219                               | 130,406   |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Negative amount.

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not listed separately because of high sampling variability; however, they are included in the appropriate totals.

Estimates are rounded and may not add to totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."





## All Corporations

## CONTENTS

*Text table*

- 5A Corporation returns: Number, business receipts, and net income, by industrial division, 1967 and 1968, 213

*Chart*

- 5A Smaller corporations' volume of business of States, 214

*Basic tables*

- 5.1 Number, receipts, cost of sales and operations, depreciation, net income, and inventory, by industry, 215
- 5.2 Income statement for selected industries, 220
- 5.3 Returns with net income: Income statement for selected industries, 225
- 5.4 Number, receipts, cost of sales and operations, depreciation, net income, and inventory, by selected industries and size of business receipts, 230
- 5.5 Corporations with business receipts under \$1,000,000 in 50 States: Number, business receipts, and net income, by State for selected industries, 242

Table 5A.—CORPORATION RETURNS: NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1967 AND 1968

| Industrial division  | 1967              | 1968      |
|--|-------------------|-----------|
| NUMBER OF RETURNS  |                   |           |
| All industrial divisions.....  | 1,534,360         | 1,541,637 |
| Agriculture, forestry, and fisheries.....                                | 32,448            | 31,244    |
| Mining.....  | 14,441            | 12,813    |
| Contract construction.....   | 123,180           | 125,999   |
| Manufacturing.....   | 197,023           | 191,910   |
| Transportation, communication, electric, gas, and sanitary services..... | 66,045            | 65,551    |
| Wholesale and retail trade.....  | 465,841           | 471,979   |
| Wholesale trade.....   | 142,531           | 153,110   |
| Retail trade.....  | 313,381           | 314,602   |
| Finance, insurance, and real estate.....                                 | 399,115           | 407,192   |
| Services.....  | 220,561           | 228,898   |
| BUSINESS RECEIPTS  |                   |           |
|  | (Million dollars) |           |
| All industrial divisions.....  | 1,285,000         | 1,403,500 |
| Agriculture, forestry, and fisheries.....                                | 8,855             | 9,017     |
| Mining.....  | 12,754            | 13,795    |
| Contract construction.....   | 66,828            | 70,831    |
| Manufacturing.....   | 576,570           | 632,925   |
| Transportation, communication, electric, gas, and sanitary services..... | 99,191            | 109,132   |
| Wholesale and retail trade.....  | 403,233           | 442,510   |
| Wholesale trade.....   | 182,687           | 204,042   |
| Retail trade.....  | 216,341           | 235,504   |
| Finance, insurance, and real estate.....                                 | 71,797            | 76,637    |
| Services.....  | 45,211            | 48,543    |
| NET INCOME (LESS DEFICIT)  |                   |           |
| All industrial divisions.....  | 78,182            | 85,962    |
| Agriculture, forestry, and fisheries.....                                | 183               | 268       |
| Mining.....  | 1,464             | 1,603     |
| Contract construction.....   | 1,543             | 1,713     |
| Manufacturing.....   | 40,329            | 44,411    |
| Transportation, communication, electric, gas, and sanitary services..... | 10,603            | 10,516    |
| Wholesale and retail trade.....  | 8,932             | 10,355    |
| Wholesale trade.....   | 3,705             | 4,439     |
| Retail trade.....  | 5,144             | 5,852     |
| Finance, insurance, and real estate.....                                 | 13,147            | 15,075    |
| Services.....  | 1,983             | 2,022     |

NOTE: Estimates are rounded and may not add to totals.  
 Not shown separately, but included in the appropriate totals, are data for industries, "Wholesale and retail trade not allocable" and "Nature of business not allocable."

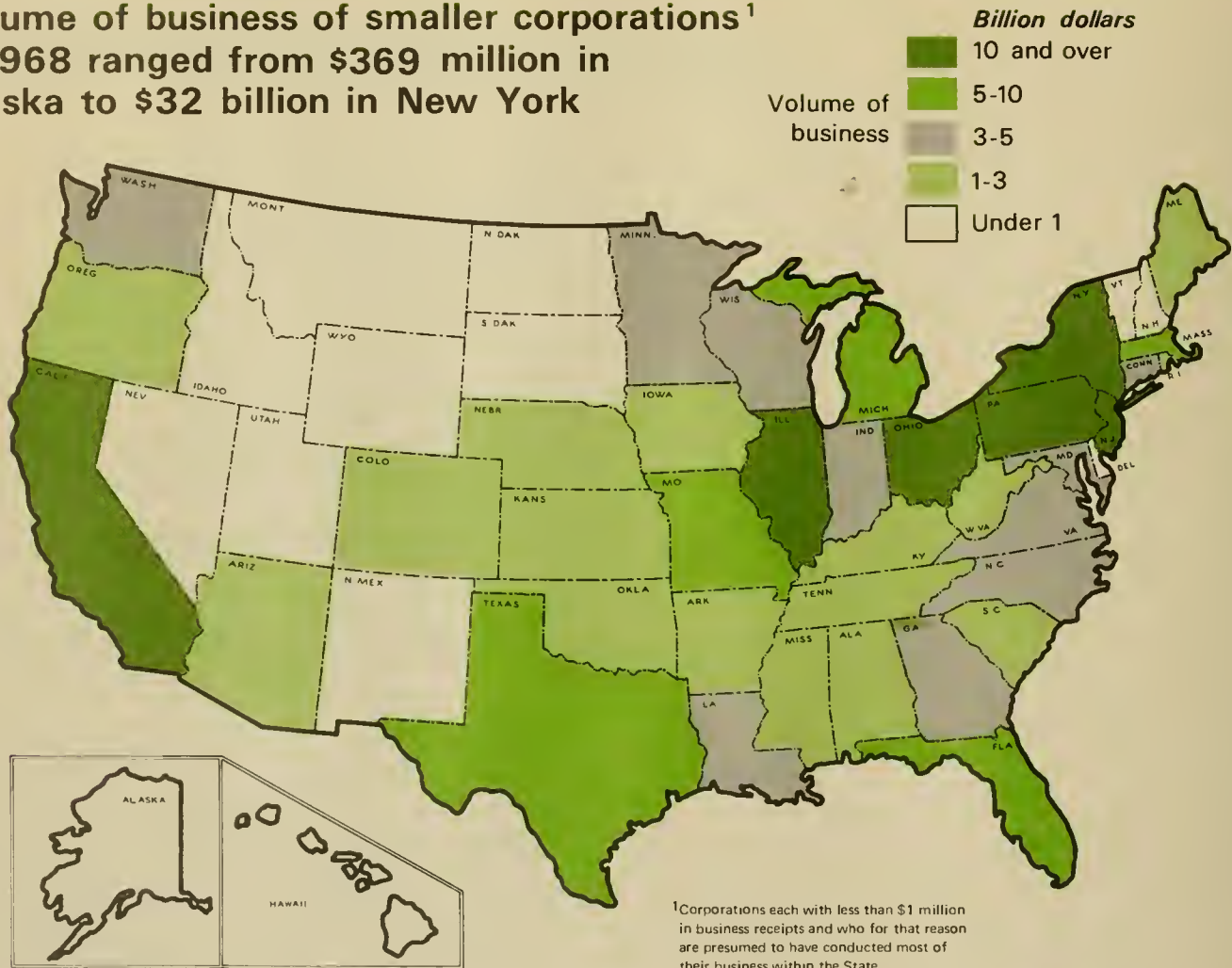


This report is the major *Statistics of Income* report on unincorporated businesses. Corporation data are included only to complete the picture of total U.S. business activity. More comprehensive data on corporate business activity are given in *Statistics of Income, Corporation Income Tax Returns*.

Basic data on receipts, deductions, and net income, by industry, various size measures, and State where the return was filed are included in tables 5.1-5.5. These data are summarized and contrasted with similar data for 1967 in table 5A.

Chart 5A

**Volume of business of smaller corporations<sup>1</sup> in 1968 ranged from \$369 million in Alaska to \$32 billion in New York**



Source. Table 5.5

Table 5.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY

| Industry   | Returns with and without net income |                             |                                |  |   |  |                        | Returns with net income      |                   |                             |                                |  |   |                                  |   |
|--|-------------------------------------|-----------------------------|--------------------------------|--|---|--|------------------------|------------------------------|-------------------|-----------------------------|--------------------------------|--|---|----------------------------------|---|
|  | Number of returns                   | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net income<br>(less deficit)<br>(Thousand dollars) | Inventory, end-of-year |                              | Number of returns | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net income<br>(Thousand dollars) | Inventory, end-of-year<br>Number of returns<br>Amount<br>(Thousand dollars) |
|  |                                     | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |   |  | Number of returns      | Amount<br>(Thousand dollars) |                   | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |   |                                  |   |
| (1)  | (2)                                 | (3)                         | (4)                            | (5)  | (6)                                     | (7)  | (8)                    | (9)                          | (10)              | (11)                        | (12)                           | (13)   | (14)                                    | (15)                             | (16)  |
| All industries.....  | 1,541,637                           | 1,507,785,704               | 1,403,499,593                  | 989,550,267  | 44,384,154                              | 85,961,988   | 164,432,578            | 999,308                      | 1,349,977,424     | 1,256,606,155               | 878,686,065                    | 38,619,960   | 95,102,002                              | 525,417                          | 1,471,132,597   |
| Agriculture, forestry, and fisheries.....                    | 31,244                              | 9,450,515                   | 9,016,517                      | 6,631,692  | 363,360                                 | 267,925  | 1,089,136              | 17,102                       | 7,548,562         | 7,210,058                   | 5,221,880                      | 243,330  | 501,390                                 | 8,087                            | 788,552   |
| Farms.....   | 19,978                              | 6,090,973                   | 5,745,517                      | 4,021,392  | 239,118                                 | 204,685  | 889,798                | 11,085                       | 4,975,751         | 4,703,078                   | 3,229,449                      | 171,664  | 385,366                                 | 5,260                            | 648,908   |
| Agricultural services, forestry, and fisheries.....          | 11,266                              | 3,359,542                   | 3,271,200                      | 2,610,300  | 104,242                                 | 63,240   | 199,338                | 6,018                        | 2,572,811         | 2,506,980                   | 1,992,431                      | 71,666   | 116,024                                 | 2,827                            | 139,644   |
| Mining.....  | 12,813                              | 14,550,455                  | 13,794,849                     | 8,052,484  | 911,208                                 | 1,603,385  | 1,064,044              | 6,823                        | 12,406,224        | 11,777,868                  | 6,581,203                      | 722,889  | 1,970,311                               | 2,399                            | 881,566   |
| Metal mining.....  | 971                                 | 2,584,902                   | 2,380,158                      | 1,465,415  | 180,086                                 | 200,942  | 397,541                | 128                          | 2,397,189         | 2,203,785                   | 1,330,430                      | 142,033  | 346,875                                 | 35                               | 347,810   |
| Iron ores.....   | 85                                  | 723,331                     | 664,147                        | 454,339  | 76,500                                  | 115,750  | 86,209                 | 10                           | 692,319           | 631,481                     | 434,241                        | 55,665   | 87,359                                  | 6                                | 75,242  |
| Copper, lead and zinc, gold and silver ores.....             | 443                                 | 1,694,786                   | 1,561,864                      | 903,912  | 91,369                                  | 233,776  | 279,808                | 27                           | 1,620,632         | 1,491,750                   | 845,256                        | 85,025   | 253,864                                 | 26                               | 267,662   |
| Other metal mining.....                                      | 443                                 | 1,694,786                   | 1,561,864                      | 903,912  | 91,369                                  | 233,776  | 279,808                | 27                           | 1,620,632         | 1,491,750                   | 845,256                        | 85,025   | 253,864                                 | 26                               | 267,662   |
| Coal mining.....   | 1,570                               | 2,318,182                   | 2,213,107                      | 1,655,433  | 139,038                                 | 105,677  | 56,382                 | 708                          | 1,827,343         | 1,740,315                   | 1,274,819                      | 103,959  | 93,207                                  | 238                              | 46,592  |
| Crude petroleum and natural gas.....                         | 6,966                               | 6,914,357                   | 6,567,017                      | 3,311,875  | 374,954                                 | 1,176,520  | 1,517,652              | 3,954                        | 5,815,675         | 5,553,625                   | 2,622,270                      | 291,152  | 1,317,074                               | 852                              | 285,294   |
| Natural gas liquids.....                                     | 3,219                               | 4,617,871                   | 4,368,868                      | 1,881,097  | 195,448                                 | 1,072,841  | 748                    | 1,876                        | 4,045,627         | 3,854,259                   | 1,556,880                      | 158,682  | 1,168,936                               | 308                              | 170,931   |
| Oil and gas field services.....                              | 3,747                               | 2,296,486                   | 2,198,149                      | 1,430,778  | 179,146                                 | 103,679  | 137,220                | 2,077                        | 1,770,048         | 1,699,366                   | 1,065,390                      | 132,470  | 148,138                                 | 544                              | 114,363   |
| Nonmetallic minerals, except fuels.....                      | 3,306                               | 2,733,014                   | 2,633,957                      | 1,619,761  | 171,490                                 | 175,244  | 250,292                | 2,035                        | 3,366,226         | 3,280,143                   | 1,353,684                      | 185,745  | 213,155                                 | 1,275                            | 201,870   |
| Crushed, broken, and dimension stone; sand and gravel.....   | 2,746                               | 1,902,603                   | 1,830,951                      | 1,146,916  | 144,742                                 | 111,399  | 121,148                | 1,840                        | 1,665,639         | 1,604,617                   | 978,618                        | 124,037  | 136,292                                 | 1,155                            | 99,565  |
| Other nonmetallic minerals.....                              | 560                                 | 830,411                     | 803,006                        | 472,845  | 72,748                                  | 63,845   | 129,144                | 195                          | 700,587           | 675,256                     | 375,066                        | 61,708   | 76,863                                  | 119                              | 102,505   |
| Contract construction.....                                   | 125,999                             | 72,262,793                  | 70,821,186                     | 58,532,534   | 1,364,466                               | 1,713,419  | 4,570,175              | 79,348                       | 59,391,628        | 58,296,162                  | 47,559,051                     | 1,088,206  | 2,345,391                               | 44,063                           | 3,450,124   |
| Building construction.....                                   | 45,042                              | 28,792,612                  | 28,109,199                     | 24,901,444   | 301,036                                 | 440,401  | 18,883                 | 24,893                       | 23,129,532        | 22,998,789                  | 19,834,143                     | 229,470  | 694,846                                 | 10,929                           | 1,722,676   |
| General contractors, except building construction.....       | 11,924                              | 16,695,189                  | 16,227,112                     | 13,138,595   | 639,883                                 | 545,299  | 324,895                | 7,868                        | 14,050,678        | 13,673,295                  | 10,932,587                     | 519,964  | 702,031                                 | 2,966                            | 380,263   |
| Special trade contractors.....                               | 69,033                              | 26,774,592                  | 26,494,875                     | 20,492,495   | 423,547                                 | 727,719  | 1,636,735              | 46,588                       | 22,211,418        | 21,992,078                  | 16,792,321                     | 338,772  | 948,514                                 | 3,169                            | 1,347,185   |
| Manufacturing.....   | 191,910                             | 648,964,802                 | 632,925,330                    | 442,193,190  | 19,757,114                              | 44,411,467   | 98,231,233             | 132,393                      | 603,492,141       | 588,256,473                 | 407,234,914                    | 18,465,435   | 46,976,015                              | 114,250                          | 89,896,287  |
| Food and kindred products.....                               | 16,015                              | 87,529,511                  | 86,341,785                     | 65,998,887   | 1,644,005                               | 3,506,401  | 14,297                 | 8,845,215                    | 78,278,898        | 77,221,279                  | 57,803,309                     | 1,476,831  | 3,858,982                               | 10,142                           | 7,958,566   |
| Meat products.....   | 2,809                               | 27,722,826                  | 27,070,423                     | 20,970,423   | 3,024,624                               | 2,755,707  | 2,444                  | 1,999                        | 20,987,350        | 20,987,350                  | 17,764,388                     | 1,712  | 329,988                                 | 1,712                            | 819,166   |
| Dairy products.....  | 2,599                               | 12,288,990                  | 12,125,211                     | 9,645,508  | 222,843                                 | 447,394  | 2,387                  | 1,732                        | 11,138,612        | 10,987,069                  | 8,656,688                      | 203,694  | 475,036                                 | 1,583                            | 937,077   |
| Canned and frozen foods.....                                 | 1,590                               | 8,224,698                   | 8,071,393                      | 6,144,287  | 170,172                                 | 342,941  | 1,218                  | 1,132                        | 6,949,306         | 6,819,525                   | 5,115,814                      | 138,654  | 391,230                                 | 940                              | 1,409,081   |
| Grain mill products.....                                     | 1,585                               | 10,655,715                  | 10,471,176                     | 7,796,577  | 199,946                                 | 666,883  | 1,403                  | 1,047                        | 10,096,962        | 9,917,823                   | 7,331,921                      | 183,676  | 303,674                                 | 966                              | 1,095,333   |
| Bakery products.....   | 1,970                               | 5,775,898                   | 5,721,280                      | 3,562,963  | 137,280                                 | 254,739  | 307,349                | 1,398                        | 5,266,619         | 5,217,488                   | 3,240,658                      | 124,374  | 263,264                                 | 1,369                            | 286,685   |
| Sugar.....   | 103                                 | 2,488,952                   | 2,438,988                      | 1,901,092  | 63,564                                  | 101,518  | 1,901                  | (*)                          | (*)               | (*)                         | (*)                            | (*)  | (*)                                     | (*)                              | (*)   |
| Malt liquors and malt.....                                   | 124                                 | 4,411,305                   | 4,368,539                      | 3,179,095  | 126,864                                 | 322,920  | 1,011                  | 95                           | 4,281,235         | 4,240,078                   | 2,110,432                      | 122,647  | 326,475                                 | 94                               | 270,689   |
| Other alcoholic beverages.....                               | 182                                 | 4,666,678                   | 4,618,058                      | 3,395,282  | 55,392                                  | 221,961  | 1,017,084              | 129                          | 4,506,069         | 4,458,106                   | 3,073,797                      | 50,195   | 223,526                                 | 127                              | 933,089   |
| Bottled soft drinks and flavorings.....                      | 2,332                               | 5,119,959                   | 4,974,522                      | 2,945,765  | 258,282                                 | 477,931  | 3,307                  | 1,860                        | 4,622,459         | 4,622,839                   | 2,680,751                      | 242,004  | 489,781                                 | 1,853                            | 363,319   |
| Other food and kindred products.....                         | 2,722                               | 10,174,490                  | 9,955,539                      | 7,061,934  | 208,309                                 | 398,128  | 1,392,357              | 1,384                        | 8,948,920         | 8,949,962                   | 5,945,215                      | 187,463  | 545,737                                 | 1,448                            | 1,301,298   |
| Tobacco manufactures.....                                    | 104                                 | 6,121,076                   | 6,082,266                      | 3,647,407  | 63,752                                  | 739,830  | 2,578,519              | 102                          | 6,050,568         | 6,012,236                   | 3,603,815                      | 62,586   | 745,628                                 | 98                               | 2,549,189   |
| Textile mill products.....                                   | 5,900                               | 21,109,917                  | 20,821,964                     | 16,327,838   | 543,263                                 | 1,096,934  | 3,823,488              | 4,526                        | 19,379,604        | 19,120,113                  | 14,858,294                     | 481,293  | 1,183,408                               | 3,835                            | 3,467,198   |
| Weaving mills and textile finishing.....                     | 1,219                               | 9,881,751                   | 9,731,258                      | 7,626,908  | 318,497                                 | 535,386  | 2,002,586              | 998                          | 9,022,350         | 8,890,550                   | 6,886,496                      | 278,878  | 581,803                                 | 773                              | 1,794,034   |
| Knitting mills.....  | 1,938                               | 3,738,361                   | 3,702,845                      | 2,895,241  | 70,551                                  | 184,388  | 640,288                | 1,343                        | 3,503,920         | 3,471,432                   | 2,703,379                      | 63,291   | 198,327                                 | 1,145                            | 608,423   |
| Other textile mill products.....                             | 2,744                               | 7,489,805                   | 7,387,861                      | 5,805,689  | 154,235                                 | 376,560  | 1,180,614              | 2,136                        | 6,853,334         | 6,758,131                   | 5,268,419                      | 139,124  | 403,278                                 | 1,917                            | 1,064,741   |
| Apparel and other fabricated textile products.....           | 18,253                              | 22,904,035                  | 22,661,325                     | 17,332,707   | 185,704                                 | 845,191  | 3,727,472              | 12,820                       | 20,781,027        | 20,561,946                  | 15,635,999                     | 162,170  | 965,627                                 | 10,355                           | 3,370,199   |
| Men's and boys' clothing.....                                | 2,774                               | 7,636,963                   | 7,512,781                      | 5,717,948  | 64,302                                  | 354,013  | 1,753,624              | 1,901                        | 7,191,972         | 7,071,344                   | 5,340,092                      | 58,786   | 379,511                                 | 1,810                            | 1,651,436   |
| Women's, children's, and infants' clothing.....              | 9,713                               | 11,187,281                  | 11,098,549                     | 8,489,199  | 75,549                                  | 337,420  | 1,432,924              | 6,819                        | 9,936,427         | 9,861,963                   | 7,504,907                      | 63,940   | 399,684                                 | 4,938                            | 1,227,302   |
| Miscellaneous apparel and accessories.....                   | 2,336                               | 1,435,403                   | 1,425,575                      | 1,068,877  | 12,826                                  | 50,403   | 211,241                | 1,721                        | 1,284,230         | 1,276,159                   | 957,178                        | 11,122   | 59,219                                  | 1,585                            | 185,715   |
| Miscellaneous textile products.....                          | 3,429                               | 2,644,388                   | 2,624,420                      | 2,056,703  | 33,027                                  | 103,355  | 349,683                | 2,379                        | 2,368,398         | 2,352,480                   | 1,833,822                      | 28,322   | 127,213                                 | 2,022                            | 305,746   |
| Lumber and wood products, except furniture.....              | 9,182                               | 12,260,734                  | 11,698,371                     | 8,698,270  | 367,981                                 | 841,376  | 1,556,611              | 6,466                        | 11,294,355        | 10,745,083                  | 7,922,313                      | 337,175  | 897,231                                 | 5,375                            | 1,427,608   |
| Loggia, lumber, and wood base products.....                  | 3,582                               | 5,651,248                   | 5,283,294                      | 3,915,604  | 190,556                                 | 457,931  | 635,968                | 2,518                        | 5,288,819         | 4,928,801                   | 3,638,786                      | 173,314  | 480,686                                 | 1,738                            | 588,677   |
| Milwork, plywood, and prefabricated structural products..... | 2,693                               | 4,874,881                   | 4,710,322                      | 3,480,076  | 142,384                                 | 307,413  | 716,589                | 1,951                        | 4,559,941         | 4,398,376                   | 3,220,566                      | 133,985  | 324,446                                 | 1,692                            | 661,940   |
| Other wood products, except furniture.....                   | 2,917                               | 1,734,605                   | 1,704,735                      | 1,302,590  | 35,041                                  | 76,232   | 204,054                | 1,996                        | 1,445,595         | 1,417,906                   | 1,062,961                      | 29,876   | 92,099                                  | 1,944                            | 176,991   |
| Furniture and fixtures.....                                  | 6,197                               | 7,177,931                   | 7,096,334                      | 5,084,992  | 114,521                                 | 438,556  | 1,037,847              | 4,708                        | 6,557,984         | 6,484,884                   | 4,594,185                      | 102,722  | 477,225                                 | 4,519                            | 926,283   |
| Household furniture.....                                     | 3,793                               | 5,028,083                   | 4,972,524                      | 3,607,943  | 73,742                                  | 306,053  | 697,119                | 2,929                        | 4,661,613         | 4,616,731                   | 3,320,431                      | 70,235   | 235,264                                 | 2,815                            | 631,847   |
| Other furniture and fixtures.....                            | 2,404                               | 2,149,848                   | 2,123,761                      | 1,477,047  | 38,779                                  | 132,303  | 340,728                | 1,779                        | 1,890,371         | 1,868,165                   | 1,273,754                      | 32,487   | 131,961                                 | 1,704                            | 294,436   |

Footnotes at end of table.



Table 5.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY—Continued

| Industry  | Returns with and without net income |                                |                                   |  |  | Returns with net income                           |                                 |                      |                                |                                   | Net income<br>(Thousand<br>dollars) | Deprecia-<br>tion<br>(Thousand<br>dollars) | Cost of<br>sales and<br>operations<br>(Thousand<br>dollars) | Inventory,<br>end-of-year<br>Amount<br>(Thousand<br>dollars) |                                |
|---|-------------------------------------|--------------------------------|-----------------------------------|--|--|---|---------------------------------|----------------------|--------------------------------|-----------------------------------|-------------------------------------|--|---|--|--------------------------------|
|   | Number of<br>returns                | Receipts                       |                                   | Net income<br>(less<br>deficit)<br>(Thousand<br>dollars) | Deprecia-<br>tion<br>(Thousand<br>dollars) | Inventory,<br>end-of-year<br>Number of<br>returns | Amount<br>(Thousand<br>dollars) | Number of<br>returns | Total<br>(Thousand<br>dollars) | Receipts                          |                                     |  |   |  |                                |
|   |                                     | Total<br>(Thousand<br>dollars) | Business<br>(Thousand<br>dollars) |  |  |   |                                 |                      |                                | Business<br>(Thousand<br>dollars) |                                     |  |   |  | Total<br>(Thousand<br>dollars) |
| (1)   | (2)                                 | (3)                            | (4)                               | (5)  | (6)  | (7)   | (8)                             | (9)                  | (10)                           | (11)                              | (12)                                | (13)                                       | (14)  | (15)   | (16)                           |
| Manufacturing—Continued   |                                     |                                |                                   |  |  |   |                                 |                      |                                |                                   |                                     |  |   |  |                                |
| Paper and allied products.....  | 3,493                               | 19,235,507                     | 18,648,524                        | 12,734,699   | 859,388                                    | 1,351,516   | 2,399,684                       | 2,642                | 18,172,156                     | 17,594,727                        | 11,913,147                          | 817,333                                    | 1,419,790   | 2,267  | 2,254,919                      |
| Pulp, paper, and board.....   | 313                                 | 11,166,602                     | 10,715,153                        | 7,346,725  | 611,611                                    | 691,272   | 1,462,099                       | 286                  | 10,682,492                     | 10,187,115                        | 9,933,719                           | 595,588                                    | 717,897   | 2,367  | 1,382,265                      |
| Other paper and allied products...  | 3,170                               | 8,068,905                      | 7,933,371                         | 5,387,954  | 247,977                                    | 660,344   | 937,585                         | 2,378                | 7,359,584                      | 7,447,648                         | 4,979,428                           | 231,775                                    | 701,893   | 2,120  | 872,534                        |
| Printing and publishing.....  | 23,633                              | 23,164,653                     | 22,400,841                        | 14,463,474   | 609,314                                    | 1,846,387   | 1,794,013                       | 16,041               | 20,722,563                     | 20,019,698                        | 12,740,039                          | 547,737                                    | 2,013,193   | 11,547   | 1,571,383                      |
| Newspapers.....   | 4,346                               | 7,006,448                      | 6,675,130                         | 4,407,283  | 204,680                                    | 840,283   | 1,666,893                       | 3,215                | 6,431,971                      | 6,431,971                         | 4,224,097                           | 195,227                                    | 830,619   | 2,181  | 1,621,334                      |
| Periodicals.....  | 2,350                               | 3,111,831                      | 3,014,979                         | 2,088,003  | 50,687                                     | 195,629   | 1,888,089                       | 1,189                | 2,396,724                      | 2,338,253                         | 1,603,449                           | 42,027                                     | 231,608   | 283  | 141,013                        |
| Books, greeting cards, and miscel-<br>laneous publishing.....   | 2,495                               | 3,852,707                      | 3,664,430                         | 1,941,928  | 74,511                                     | 301,321   | 666,946                         | 1,425                | 3,562,118                      | 3,386,097                         | 1,739,987                           | 65,998                                     | 344,699   | 880  | 592,451                        |
| Other printing and publishing....   | 14,441                              | 9,193,667                      | 9,046,302                         | 6,026,260  | 279,666                                    | 11,003  | 772,085                         | 10,212               | 8,006,166                      | 7,873,777                         | 5,172,486                           | 244,485                                    | 606,267   | 8,204  | 675,585                        |
| Chemicals and allied products.....  | 10,750                              | 52,516,124                     | 51,080,634                        | 30,335,254   | 4,203,607                                  | 5,524,494   | 7,623,247                       | 6,981                | 50,181,532                     | 48,807,915                        | 29,356,957                          | 2,087,959                                  | 5,723,704   | 6,442  | 7,173,633                      |
| Basic chemicals, plastics, and<br>synthetics.....   | 2,664                               | 26,493,744                     | 25,818,524                        | 16,593,233   | 1,644,796                                  | 2,565,339   | 3,952,105                       | 1,903                | 25,809,660                     | 25,150,888                        | 16,114,340                          | 1,596,563                                  | 2,648,560   | 1,734  | 3,848,320                      |
| Drugs.....  | 1,421                               | 10,325,462                     | 9,947,453                         | 5,862,448  | 205,784                                    | 1,510,953   | 1,533,379                       | 818                  | 9,967,829                      | 9,843,923                         | 4,579,121                           | 195,265                                    | 1,595,769   | 897  | 1,448,251                      |
| Soap, cleaners, and toilet goods...   | 1,545                               | 4,778,696                      | 4,641,266                         | 2,362,584  | 64,187                                     | 240,984   | 1,042,492                       | 987                  | 4,650,429                      | 4,514,076                         | 2,867,217                           | 61,566                                     | 484,760   | 904  | 476,880                        |
| Paints and allied products.....   | 1,099                               | 3,255,887                      | 3,207,172                         | 2,507,281  | 50,781                                     | 220,841   | 525,998                         | 916                  | 3,089,164                      | 3,047,153                         | 2,097,978                           | 48,435                                     | 231,728   | 892  | 503,664                        |
| Chemicals and allied products, not<br>elsewhere classified.....   | 3,999                               | 7,115,230                      | 6,931,934                         | 4,105,956  | 216,412                                    | 655,195   | 3,393                           | 1,005,940            | 6,117,325                      | 5,958,082                         | 3,398,429                           | 165,853                                    | 732,592   | 2,074  | 795,185                        |
| Chemicals and allied products not<br>allocable.....   | 22                                  | 547,105                        | 533,793                           | 203,872  | 20,277                                     | 100,315   | 22                              | 101,333              | 547,105                        | 533,793                           | 203,872                             | 20,277                                     | 100,315   | 22   | 101,333                        |
| Petroleum refining and related<br>products.....   | 958                                 | 67,687,585                     | 63,436,186                        | 42,162,972   | 2,732,632                                  | 4,165,695   | 4,994,290                       | 694                  | 65,027,344                     | 60,828,304                        | 40,238,882                          | 2,631,655                                  | 4,213,530   | 616  | 4,734,392                      |
| Petroleum refining.....   | 227                                 | 56,487,490                     | 52,261,421                        | 41,317,415   | 2,690,265                                  | 4,102,223   | 4,884,386                       | 169                  | 63,916,620                     | 59,742,300                        | 39,463,146                          | 2,590,548                                  | 4,148,713   | 111  | 4,631,686                      |
| Miscellaneous petroleum and coal<br>products.....   | 731                                 | 1,200,095                      | 1,174,765                         | 845,557  | 42,357                                     | 63,472  | 109,904                         | 524                  | 1,110,724                      | 1,086,004                         | 775,736                             | 41,107                                     | 64,817  | 505  | 104,706                        |
| Rubber and plastics products.....   | 5,160                               | 13,190,892                     | 12,934,793                        | 8,542,409  | 424,940                                    | 971,340   | 2,234,289                       | 3,483                | 12,497,274                     | 12,253,269                        | 8,022,186                           | 389,730                                    | 1,016,753   | 3,062  | 2,112,767                      |
| Rubber products.....  | 1,018                               | 10,004,651                     | 9,800,719                         | 6,406,180  | 305,699                                    | 776,366   | 1,849,686                       | 785                  | 9,608,942                      | 9,607,816                         | 6,258,257                           | 300,765                                    | 782,478   | 732  | 1,813,262                      |
| Plastics products.....  | 4,142                               | 3,186,151                      | 3,134,074                         | 2,136,229  | 109,250                                    | 194,974   | 3,425                           | 2,698                | 2,688,332                      | 2,645,453                         | 1,763,629                           | 88,965                                     | 234,275   | 2,309  | 299,505                        |
| Leather and leather products.....   | 2,729                               | 5,764,179                      | 5,664,179                         | 4,182,565  | 64,709                                     | 302,167   | 962,222                         | 2,026                | 5,374,157                      | 5,278,680                         | 3,867,208                           | 59,290                                     | 318,299   | 1,909  | 889,066                        |
| Footwear, except rubber.....  | 1,001                               | 3,844,871                      | 3,770,843                         | 2,773,879  | 42,754                                     | 198,900   | 639,979                         | 690                  | 3,622,663                      | 3,550,231                         | 2,595,180                           | 40,059                                     | 206,861   | 1,678  | 604,722                        |
| Leather and leather products,<br>except footwear.....   | 1,728                               | 1,919,308                      | 1,894,076                         | 1,408,686  | 21,955                                     | 103,267   | 322,243                         | 1,336                | 1,751,494                      | 1,728,449                         | 1,272,028                           | 19,231                                     | 111,398   | 1,229  | 284,344                        |
| Stone, clay, and glass products....   | 8,396                               | 14,549,695                     | 14,227,657                        | 9,424,161  | 723,341                                    | 951,510   | 7,396                           | 5,770                | 13,080,493                     | 12,786,545                        | 8,375,030                           | 650,855                                    | 1,044,415   | 5,139  | 1,728,774                      |
| Glass products.....   | 880                                 | 4,189,879                      | 4,080,755                         | 2,627,374  | 194,324                                    | 423,667   | 776                             | 938                  | 4,049,722                      | 3,952,934                         | 2,525,037                           | 188,122                                    | 427,413   | 475  | 665,633                        |
| Cement, hydraulic.....  | 112                                 | 1,511,922                      | 1,471,524                         | 865,545  | 139,183                                    | 66,576  | 177,355                         | 103                  | 1,382,873                      | 1,343,313                         | 790,095                             | 127,318                                    | 77,913  | 103  | 160,077                        |
| Concrete, gypsum, and plaster<br>products.....  | 4,828                               | 4,374,267                      | 4,279,158                         | 2,961,364  | 218,806                                    | 211,630   | 379,510                         | 3,511                | 3,687,336                      | 3,606,749                         | 2,466,010                           | 186,135                                    | 243,084   | 3,119  | 322,332                        |
| Other nonmetallic mineral products  | 2,576                               | 4,473,195                      | 4,386,220                         | 2,969,878  | 170,032                                    | 251,637   | 665,260                         | 1,628                | 3,960,562                      | 3,883,511                         | 2,593,868                           | 149,280                                    | 296,005   | 1,441  | 580,732                        |
| Primary metal industries.....   | 4,124                               | 44,332,842                     | 43,564,459                        | 31,221,828   | 2,223,230                                  | 3,190,306   | 7,918,361                       | 3,014                | 41,859,728                     | 41,076,319                        | 29,285,233                          | 2,090,919                                  | 2,325,773   | 2,498  | 7,518,767                      |
| Ferrous metal processing and basic<br>products, and primary metal prod-<br>ucts, not elsewhere classified.... | 1,948                               | 26,549,827                     | 26,175,644                        | 18,160,714   | 1,604,833                                  | 1,159,607   | 4,586,528                       | 1,400                | 25,117,548                     | 24,752,039                        | 17,104,203                          | 1,512,737                                  | 1,240,564   | 1,121  | 4,395,968                      |
| Nonferrous metal processing and<br>basic products.....  | 2,177                               | 17,783,015                     | 17,388,815                        | 13,061,114   | 618,397                                    | 1,030,699   | 3,331,833                       | 1,614                | 16,712,180                     | 16,324,280                        | 12,181,030                          | 578,182                                    | 1,085,209   | 1,377  | 3,122,799                      |
| Fabricated metal products.....  | 23,346                              | 37,008,105                     | 36,428,632                        | 25,807,834   | 908,925                                    | 2,388,087   | 6,327,646                       | 16,769               | 34,015,197                     | 33,477,029                        | 23,466,815                          | 830,120                                    | 2,604,625   | 15,074   | 5,781,075                      |
| Metal cans.....   | 89                                  | 3,719,831                      | 3,607,260                         | 246,922  | 146,922                                    | 305,276   | 608,795                         | 66                   | 3,721,103                      | 3,670,825                         | 2,569,002                           | 144,755                                    | 306,758   | 64   | 599,462                        |
| Oilfield, hand tools, and hardware,<br>plumbing and heating apparatus   | 1,155                               | 2,641,986                      | 2,551,197                         | 1,502,131  | 64,506                                     | 332,488   | 554,849                         | 751                  | 2,534,094                      | 2,444,280                         | 1,418,243                           | 61,561                                     | 344,137   | 674  | 507,541                        |
| Electric.....   | 897                                 | 3,610,130                      | 3,538,462                         | 2,502,569  | 75,792                                     | 196,854   | 724,705                         | 533                  | 3,319,594                      | 3,256,119                         | 2,273,010                           | 71,100                                     | 213,453   | 512  | 684,110                        |
| Fabricated structural metal<br>products.....  | 7,571                               | 10,600,225                     | 10,438,110                        | 7,885,823  | 196,762                                    | 451,951   | 1,845,395                       | 5,574                | 9,390,028                      | 9,240,544                         | 6,898,286                           | 172,885                                    | 531,574   | 5,197  | 1,619,213                      |
| Screw machine products, bolts,<br>and similar products.....   | 2,234                               | 2,488,695                      | 2,447,672                         | 1,684,255  | 77,330                                     | 1,980   | 404,765                         | 1,643                | 2,271,283                      | 2,232,435                         | 1,524,442                           | 68,751                                     | 204,321   | 1,442  | 360,254                        |
| Metal stampings.....  | 2,289                               | 4,394,694                      | 4,343,838                         | 3,039,827  | 111,960                                    | 291,397   | 693,054                         | 1,801                | 4,109,616                      | 4,063,147                         | 2,834,046                           | 102,031                                    | 304,362   | 1,689  | 646,093                        |
| Other fabricated metal products...  | 9,110                               | 9,502,187                      | 9,389,542                         | 6,385,969  | 235,649                                    | 619,435   | 1,496,083                       | 6,402                | 8,669,479                      | 8,569,679                         | 5,949,786                           | 209,037                                    | 700,020   | 5,496  | 1,364,402                      |
| Machinery, except electrical.....   | 22,893                              | 50,475,670                     | 48,781,844                        | 31,408,412   | 1,817,638                                  | 4,668,910   | 11,044,653                      | 16,017               | 45,643,921                     | 44,115,373                        | 27,688,130                          | 1,672,582                                  | 4,979,093   | 13,542   | 9,936,216                      |
| Farm machinery.....   | 962                                 | 6,151,079                      | 5,963,452                         | 4,205,816  | 160,115                                    | 153,421   | 1,631,719                       | 685                  | 4,712,749                      | 4,602,865                         | 3,097,112                           | 124,659                                    | 227,171   | 635  | 1,228,216                      |
| Construction, mining, and<br>materials handling machinery,<br>and equipment.....                              | 1,475                               | 8,589,487                      | 8,343,471                         | 5,785,364  | 222,911                                    | 762,183   | 2,151,666                       | 905                  | 7,884,153                      | 7,673,665                         | 5,286,347                           | 201,309                                    | 798,166   | 813  | 1,997,166                      |
| Metalworking machinery.....   | 6,792                               | 5,803,702                      | 5,659,131                         | 3,646,250  | 179,635                                    | 467,624   | 1,169,999                       | 4,637                | 5,059,133                      | 4,962,151                         | 3,130,132                           | 131,120                                    | 504,788   | 3,832  | 1,046,195                      |
| Special industry machinery.....   | 2,667                               | 5,350,899                      | 5,074,084                         | 3,310,152  | 145,406                                    | 322,731   | 1,233,184                       | 2,045                | 4,789,180                      | 4,507,173                         | 3,068,593                           | 126,780                                    | 473,797   | 1,899  | 1,100,832                      |
| General industrial machinery.....   | 2,561                               | 5,816,898                      | 5,706,591                         | 3,796,691  | 153,231                                    | 363,319   | 1,219,148                       | 1,905                | 3,584,261                      | 3,407,269                         | 2,262,642                           | 61,642                                     | 244,697   | 1,790  | 599,286                        |
| Office and computing machines....   | 283                                 | 10,737,657                     | 10,186,087                        | 743,474  | 74,474                                     | 186,254   | 3,211,101                       | 200                  | 10,400,131                     | 9,834,848                         | 6,200,848                           | 731,642                                    | 201,210   | 805  | 499,454                        |
| Service industry machines.....  | 1,349                               | 3,189,202                      | 3,093,103                         | 2,446,640  | 72,623                                     | 186,254   | 561,349                         | 724                  | 2,498,238                      | 2,406,684                         | 2,000,740                           | 66,389                                     | 209,454   | 805  | 499,454                        |
| Other machinery, except electrical  | 6,823                               | 4,796,746                      | 4,659,985                         | 3,250,673  | 140,441                                    | 319,824   | 705,865                         | 4,758                | 4,341,402                      | 4,248,279                         | 2,908,085                           | 124,829                                    | 356,913   | 3,719  | 639,648                        |

Footnotes at end of table.

Table 5.1.—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY—Continued

| Industry   | Returns with and without net income |                                |                                   |                              |  |  |                           |                                 |                      |                                | Returns with net income           |   |  |                                     |                         |   |  |  |  |  |
|--|-------------------------------------|--------------------------------|-----------------------------------|------------------------------|--|--|---------------------------|---------------------------------|----------------------|--------------------------------|-----------------------------------|---|--|-------------------------------------|-------------------------|---|--|--|--|--|
|  | Number of returns                   | Receipts                       |                                   | Cost of sales and operations | Deprecia-<br>tion<br>(Thousand<br>dollars) | Net income<br>(less<br>deficit)<br>(Thousand<br>dollars) | Inventory,<br>end-of-year |                                 | Number of<br>returns | Total<br>(Thousand<br>dollars) | Business<br>(Thousand<br>dollars) | Cost of<br>sales and<br>operations<br>(Thousand<br>dollars) | Deprecia-<br>tion<br>(Thousand<br>dollars) | Net income<br>(Thousand<br>dollars) | Number<br>of<br>returns | Inventory,<br>end-of-year,<br>Amount<br>(Thousand<br>dollars) |  |  |  |  |
|  |                                     | Total<br>(Thousand<br>dollars) | Business<br>(Thousand<br>dollars) |                              |  |  | Number<br>of<br>returns   | Amount<br>(Thousand<br>dollars) |                      |                                |                                   |   |  |                                     |                         |   |  |  |  |  |
| (1)  | (2)                                 | (3)                            | (4)                               | (5)                          | (6)  | (7)  | (8)                       | (9)                             | (10)                 | (11)                           | (12)                              | (13)  | (14)                                       | (15)                                | (16)                    |   |  |  |  |  |
| Manufacturing—Continued  |                                     |                                |                                   |                              |  |  |                           |                                 |                      |                                |                                   |   |  |                                     |                         |   |  |  |  |  |
| Electrical equipment and supplies.....                                   | 10,516                              | 47,211,424                     | 46,362,206                        | 32,146,380                   | 1,262,185                                  | 3,142,020  | 8,532                     | 9,033,041                       | 5,841                | 44,131,989                     | 43,331,369                        | 29,735,943  | 1,184,607                                  | 3,420,693                           | 5,377                   | 8,369,148   |  |  |  |  |
| Household appliances.....  | 418                                 | 5,005,674                      | 4,882,752                         | 3,336,970                    | 99,019                                     | 418,967  | 415                       | 1,227,073                       | 305                  | 4,968,524                      | 4,845,808                         | 3,210,384   | 98,805                                     | 420,422                             | 302                     | 1,213,335   |  |  |  |  |
| Radio, TV, and communication equipment.....                              | 557                                 | 6,724,310                      | 6,630,886                         | 4,898,610                    | 241,470                                    | 371,318  | 213                       | 785,297                         | 225                  | 5,941,975                      | 5,854,993                         | 4,232,368   | 231,917                                    | 385,231                             | 130                     | 657,044   |  |  |  |  |
| Electronic components and accessories.....                               | 4,490                               | 10,476,711                     | 10,283,958                        | 7,403,349                    | 288,369                                    | 382,615  | 3,791                     | 2,269,476                       | 2,383                | 9,034,003                      | 8,867,892                         | 6,281,969   | 240,101                                    | 549,364                             | 2,224                   | 1,959,204   |  |  |  |  |
| Other electrical equipment and supplies.....                             | 5,021                               | 25,004,739                     | 24,564,610                        | 16,507,451                   | 633,327                                    | 1,969,120  | 4,113                     | 4,751,235                       | 2,928                | 24,187,487                     | 23,762,676                        | 15,911,222  | 613,784                                    | 2,065,676                           | 2,720                   | 4,539,565   |  |  |  |  |
| Motor vehicles and equipment.....  | 1,964                               | 58,940,607                     | 57,988,216                        | 42,306,125                   | 1,436,152                                  | 5,651,737  | 1,861                     | 7,119,818                       | 1,307                | 58,474,691                     | 57,527,388                        | 41,941,898  | 1,427,320                                  | 5,675,094                           | 1,236                   | 7,006,189   |  |  |  |  |
| Transportation equipment, except motor vehicles.....                     | 2,993                               | 34,511,074                     | 33,969,487                        | 26,282,927                   | 893,973                                    | 1,495,385  | 2,438                     | 9,016,142                       | 1,851                | 30,743,890                     | 30,239,799                        | 23,508,008  | 823,607                                    | 1,629,461                           | 1,618                   | 7,294,021   |  |  |  |  |
| Aircraft, guided missiles, and parts.....                                | 818                                 | 28,420,264                     | 28,038,615                        | 21,513,514                   | 726,776                                    | 1,228,726  | 713                       | 8,185,272                       | 612                  | 25,352,727                     | 24,996,186                        | 19,375,675  | 669,806                                    | 1,318,474                           | 563                     | 6,557,103   |  |  |  |  |
| Ship and boat building and repairing.....                                | 1,077                               | 1,764,722                      | 1,724,147                         | 1,450,578                    | 30,513                                     | 37,748   | 920                       | 263,960                         | 604                  | 1,159,103                      | 1,119,106                         | 895,048   | 18,590                                     | 74,941                              | 497                     | 181,793   |  |  |  |  |
| Other transportation equipment.....                                      | 1,099                               | 4,326,088                      | 4,216,725                         | 3,318,835                    | 136,684                                    | 228,911  | 805                       | 566,910                         | 636                  | 4,232,060                      | 4,124,507                         | 3,237,285   | 135,211                                    | 236,046                             | 559                     | 555,125   |  |  |  |  |
| Scientific instruments, photographic equipment, watches and clocks.....  | 4,112                               | 12,714,498                     | 12,435,481                        | 7,144,814                    | 478,912                                    | 1,654,889  | 3,640                     | 2,339,980                       | 2,641                | 11,709,793                     | 11,459,334                        | 6,472,768   | 445,885                                    | 1,748,277                           | 2,403                   | 2,083,808   |  |  |  |  |
| Scientific and mechanical measuring instruments.....                     | 1,114                               | 4,341,083                      | 4,244,110                         | 2,791,453                    | 139,344                                    | 214,999  | 935                       | 957,410                         | 635                  | 3,669,366                      | 3,592,373                         | 2,346,053   | 116,256                                    | 269,744                             | 571                     | 789,374   |  |  |  |  |
| Optical, medical, and ophthalmic goods.....                              | 2,590                               | 2,849,246                      | 2,791,582                         | 1,561,645                    | 68,531                                     | 304,533  | 2,319                     | 545,994                         | 1,811                | 2,682,602                      | 2,630,771                         | 1,455,988   | 62,569                                     | 327,200                             | 1,658                   | 515,287   |  |  |  |  |
| Photographic equipment and supplies.....                                 | 335                                 | 4,678,262                      | 4,562,840                         | 2,191,028                    | 261,651                                    | 1,067,939  | 314                       | 603,139                         | 146                  | 4,565,937                      | 4,452,863                         | 2,111,243   | 257,776                                    | 1,075,815                           | 125                     | 577,809   |  |  |  |  |
| Watches and clocks.....  | 73                                  | 845,867                        | 836,949                           | 600,688                      | 9,386                                      | 67,418   | 73                        | 218,407                         | 49                   | 791,888                        | 783,327                           | 559,484   | 8,984                                      | 75,518                              | 49                      | 20,338  |  |  |  |  |
| Other manufacturing.....   | 11,201                              | 10,559,295                     | 10,299,366                        | 6,939,235                    | 210,539                                    | 638,786  | 9,720                     | 1,952,792                       | 7,766                | 9,544,977                      | 9,308,183                         | 6,204,795   | 183,355                                    | 715,254                             | 7,097                   | 1,741,296   |  |  |  |  |
| Transportation, communication, electric, gas, and sanitary services..... |                                     |                                |                                   |                              |  |  |                           |                                 |                      |                                |                                   |   |  |                                     |                         |   |  |  |  |  |
| Transportation.....  | 65,551                              | 112,587,061                    | 109,132,172                       | 64,005,891                   | 111,386,819                                | 10,316,059   | 15,342                    | 5,189,252                       | 41,293               | 96,281,941                     | 93,724,493                        | 52,974,654  | 9,787,103                                  | 11,404,295                          | 11,003                  | 4,686,123   |  |  |  |  |
| Air transportation.....  | 51,263                              | 51,663,809                     | 49,400,081                        | 33,491,198                   | 4,347,564                                  | 1,206,290  | 10,881                    | 1,398,910                       | 31,909               | 35,978,316                     | 34,592,132                        | 22,871,310  | 2,818,569                                  | 1,961,116                           | 7,550                   | 916,180   |  |  |  |  |
| Railroad transportation.....   | 437                                 | 13,240,448                     | 12,086,719                        | 8,332,335                    | 1,336,399                                  | 200,514  | 153                       | 338,572                         | 1,172                | 8,477,978                      | 7,802,018                         | 5,155,539   | 923,592                                    | 370,584                             | 105                     | 431,276   |  |  |  |  |
| Local transportation.....  | 8,999                               | 2,577,381                      | 2,487,793                         | 1,530,281                    | 238,605                                    | 126,662  | 1,356                     | 27,538                          | 5,973                | 2,307,982                      | 2,225,437                         | 1,375,899   | 219,512                                    | 143,658                             | 1,016                   | 24,429  |  |  |  |  |
| Trucking and warehousing.....  | 26,128                              | 17,250,475                     | 16,983,877                        | 11,451,631                   | 836,089                                    | 593,476  | 4,881                     | 249,170                         | 17,411               | 14,202,197                     | 13,978,841                        | 9,324,444   | 687,919                                    | 719,428                             | 4,036                   | 208,451   |  |  |  |  |
| Water transportation.....  | 4,763                               | 4,852,638                      | 4,601,763                         | 3,312,161                    | 334,382                                    | 228,025  | 1,200                     | 65,415                          | 2,962                | 3,732,884                      | 3,522,480                         | 2,398,448   | 253,337                                    | 302,372                             | 882                     | 51,639  |  |  |  |  |
| Air transportation.....  | 4,069                               | 9,078,273                      | 8,726,611                         | 5,822,835                    | 1,216,212                                  | 1,510,321  | 1,535                     | 342,383                         | 1,475                | 3,350,207                      | 3,295,403                         | 2,092,360   | 426,479                                    | 150,473                             | 985                     | 131,043   |  |  |  |  |
| Pipe line transportation.....  | 263                                 | 1,052,422                      | 1,038,763                         | 518,281                      | 181,943                                    | 116,797  | 93                        | 18,613                          | 114                  | 945,353                        | 934,858                           | 477,377   | 150,115                                    | 132,452                             | 65                      | 16,925  |  |  |  |  |
| Other transportation services, not elsewhere classified.....             | 6,625                               | 3,612,172                      | 3,475,015                         | 2,523,674                    | 203,994                                    | 91,137   | 663                       | 57,219                          | 3,802                | 2,961,715                      | 2,833,463                         | 2,047,443   | 162,605                                    | 142,149                             | 462                     | 52,417  |  |  |  |  |
| Communication.....   | 7,479                               | 27,565,839                     | 26,926,511                        | 13,650,645                   | 2,959,930                                  | 4,920,069  | 2,314                     | 1,659,377                       | 4,541                | 27,190,762                     | 26,567,528                        | 13,426,882  | 2,910,512                                  | 5,033,070                           | 1,723                   | 1,649,517   |  |  |  |  |
| Telephone, telegraph, and other communication services.....              | 3,872                               | 23,945,824                     | 23,486,035                        | 11,748,863                   | 2,751,354                                  | 4,593,792  | 1,960                     | 1,563,712                       | 2,432                | 23,831,251                     | 23,376,642                        | 11,675,682  | 2,727,717                                  | 4,634,401                           | 1,568                   | 1,556,328   |  |  |  |  |
| Radio and TV broadcasting.....   | 3,607                               | 3,620,015                      | 3,440,476                         | 1,901,782                    | 208,576                                    | 326,277  | 355                       | 95,665                          | 2,109                | 3,359,511                      | 3,190,886                         | 1,751,200   | 182,795                                    | 398,669                             | 156                     | 93,189  |  |  |  |  |
| Electric, gas, and sanitary services.....                                | 6,810                               | 33,357,413                     | 32,805,580                        | 16,864,048                   | 4,079,325                                  | 4,389,700  | 2,146                     | 2,130,965                       | 4,842                | 33,112,863                     | 32,564,833                        | 16,676,462  | 4,058,024                                  | 4,410,109                           | 1,729                   | 2,120,426   |  |  |  |  |
| Electric companies and systems.....                                      | 257                                 | 10,016,483                     | 9,914,462                         | 4,070,815                    | 1,498,136                                  | 1,977,012  | 243                       | 743,294                         | 201                  | 9,958,453                      | 9,856,651                         | 4,021,409   | 1,495,552                                  | 1,978,090                           | 191                     | 739,877   |  |  |  |  |
| Gas companies and systems.....   | 1,272                               | 12,370,697                     | 12,023,374                        | 7,720,791                    | 1,053,471                                  | 907,846  | 969                       | 735,965                         | 945                  | 12,249,156                     | 11,903,813                        | 7,632,071   | 1,042,065                                  | 912,482                             | 791                     | 732,614   |  |  |  |  |
| Combination companies and systems.....                                   | 139                                 | 9,904,044                      | 9,837,474                         | 4,548,985                    | 1,419,418                                  | 1,416,598  | 126                       | 616,202                         | 139                  | 9,904,044                      | 9,837,474                         | 4,548,985   | 1,419,418                                  | 1,416,598                           | 126                     | 616,202   |  |  |  |  |
| Water supply and other sanitary services.....                            | 5,142                               | 1,066,229                      | 1,030,270                         | 523,457                      | 108,700                                    | 88,244   | 809                       | 35,504                          | 3,558                | 1,001,210                      | 966,895                           | 473,997   | 100,989                                    | 102,939                             | 622                     | 31,733  |  |  |  |  |
| Wholesale and retail trade.....  | 471,979                             | 451,898,484                    | 442,509,642                       | 343,742,205                  | 3,865,434                                  | 10,355,164   | 399,124                   | 51,054,267                      | 331,752              | 399,757,938                    | 391,418,295                       | 303,023,148   | 3,312,387                                  | 11,815,325                          | 293,450                 | 44,850,449  |  |  |  |  |
| Wholesale trade.....   | 153,110                             | 207,460,606                    | 204,041,662                       | 170,796,173                  | 1,322,902                                  | 4,439,165  | 115,850                   | 20,732,945                      | 113,702              | 184,683,090                    | 181,743,247                       | 151,439,392   | 1,152,716                                  | 4,997,092                           | 90,795                  | 18,376,288  |  |  |  |  |
| Motor vehicles and automotive equipment.....                             | 11,618                              | 10,340,780                     | 10,194,941                        | 8,167,908                    | 55,113                                     | 372,558  | 10,373                    | 1,520,321                       | 8,291                | 9,641,998                      | 9,508,872                         | 7,637,984   | 48,136                                     | 400,714                             | 7,800                   | 1,373,237   |  |  |  |  |
| Drugs, chemicals, and allied products.....                               | 6,909                               | 9,676,721                      | 9,453,662                         | 7,886,121                    | 72,723                                     | 280,209  | 5,391                     | 922,580                         | 5,330                | 9,150,164                      | 9,022,220                         | 7,348,676   | 69,045                                     | 299,180                             | 4,211                   | 852,637   |  |  |  |  |
| Dry goods and apparel.....   | 7,732                               | 9,671,291                      | 9,558,091                         | 7,859,091                    | 264,061                                    | 5,632  | 5,632                     | 1,277,842                       | 6,039                | 9,301,381                      | 9,232,597                         | 7,332,270   | 59,045                                     | 292,592                             | 4,547                   | 1,169,292   |  |  |  |  |
| Groceries and related products.....                                      | 16,553                              | 39,745,805                     | 39,268,921                        | 34,680,411                   | 195,743                                    | 449,305  | 12,159                    | 2,074,949                       | 12,137               | 38,871,780                     | 38,404,557                        | 30,313,156  | 170,600                                    | 522,656                             | 9,163                   | 1,827,729   |  |  |  |  |
| Farm products—raw materials.....   | 5,417                               | 16,212,482                     | 15,902,907                        | 14,887,712                   | 110,501                                    | 97,508   | 4,191                     | 1,364,552                       | 4,072                | 12,447,497                     | 12,194,402                        | 11,357,826  | 82,604                                     | 139,496                             | 3,242                   | 981,581   |  |  |  |  |
| Electrical goods.....  | 8,925                               | 11,155,734                     | 10,972,357                        | 8,800,587                    | 45,228                                     | 397,623  | 6,598                     | 1,442,149                       | 6,800                | 10,408,804                     | 10,258,092                        | 8,238,372   | 38,108                                     | 390,378                             | 5,273                   | 1,295,892   |  |  |  |  |
| Hardware, and plumbing and heating equipment and supplies.....           | 7,925                               | 9,482,125                      | 9,277,683                         | 7,334,247                    | 49,905                                     | 257,881  | 6,946                     | 1,501,855                       | 6,279                | 8,684,434                      | 8,497,122                         | 6,684,296   | 45,245                                     | 283,980                             | 5,844                   | 1,356,351   |  |  |  |  |
| Machinery, equipment, and supplies.....                                  | 22,885                              | 19,113,392                     | 18,624,981                        | 14,374,013                   | 171,880                                    | 554,712  | 17,973                    | 2,898,293                       | 16,672               | 17,295,004                     | 16,863,339                        | 13,003,477  | 149,972                                    | 632,728                             | 13,848                  | 2,592,220   |  |  |  |  |

Footnotes at end of table.



Table 5.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY--Continued

| Industry  | Returns with and without net income |                             |                                |  |   |  | Returns with net income |                              |                   |                             |                                |  |   |                                  |                   |   |
|---|-------------------------------------|-----------------------------|--------------------------------|--|---|--|-------------------------|------------------------------|-------------------|-----------------------------|--------------------------------|--|---|----------------------------------|-------------------|---|
|   | Number of returns                   | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net income<br>(less deficit)<br>(Thousand dollars) | Inventory, end-of-year  |                              | Number of returns | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net income<br>(Thousand dollars) | Number of returns | Inventory, end-of-year<br>Amount<br>(dollars) |
|   |                                     | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |   |  | Number of returns       | Amount<br>(Thousand dollars) |                   | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |   |                                  |                   |   |
|   | (1)                                 | (2)                         | (3)                            | (4)  | (5)                                     | (6)  | (7)                     | (8)                          | (9)               | (10)                        | (11)                           | (12)   | (13)                                    | (14)                             | (15)              | (16)  |
| Wholesale and retail trade—Continued  |                                     |                             |                                |  |   |  |                         |                              |                   |                             |                                |  |   |                                  |                   |   |
| Wholesale trade—Continued   |                                     |                             |                                |  |   |  |                         |                              |                   |                             |                                |  |   |                                  |                   |   |
| Metals and minerals, except petroleum and scrap.....  | 3,567                               | 7,779,695                   | 7,698,343                      | 6,538,034  | 60,465                                  | 225,145  | 2,330                   | 1,194,421                    | 2,620             | 6,841,397                   | 6,771,385                      | 5,705,262  | 49,990                                  | 243,395                          | 1,896             | 1,076,447                                     |
| Petroleum and petroleum products.....   | 7,354                               | 11,278,850                  | 10,959,798                     | 9,259,114  | 173,501                                 | 217,818  | 6,301                   | 543,767                      | 6,028             | 9,512,705                   | 9,250,841                      | 7,687,834  | 156,365                                 | 246,040                          | 5,277             | 469,023                                       |
| Alcoholic beverages.....  | 4,615                               | 1,218,761                   | 1,013,432                      | 10,003,070   | 43,596                                  | 241,181  | 4,128                   | 955,556                      | 3,759             | 10,846,863                  | 10,803,534                     | 8,864,133  | 409,994                                 | 246,593                          | 3,467             | 916,611                                       |
| Paper and its products.....   | 3,588                               | 5,427,412                   | 5,361,362                      | 4,455,907  | 21,356                                  | 89,898   | 2,727                   | 406,694                      | 3,711             | 4,743,364                   | 4,698,567                      | 3,906,798  | 18,076                                  | 106,503                          | 2,127             | 372,306                                       |
| Lumber and construction materials.....  | 7,779                               | 9,549,239                   | 9,427,987                      | 7,949,687  | 61,681                                  | 203,856  | 5,691                   | 886,875                      | 6,074             | 8,726,964                   | 8,607,168                      | 7,281,376  | 52,130                                  | 225,856                          | 4,599             | 767,339                                       |
| Other wholesale trade.....  | 38,443                              | 35,949,457                  | 35,216,258                     | 28,799,671   | 221,856                                 | 824,410  | 25,410                  | 3,745,681                    | 26,889            | 32,504,380                  | 31,930,951                     | 26,087,861   | 194,181                                 | 938,981                          | 19,500            | 3,325,623                                     |
| Retail trade.....   | 314,602                             | 241,433,183                 | 235,504,058                    | 170,669,086  | 3,512,364                               | 5,351,773  | 279,568                 | 29,932,647                   | 214,888           | 212,491,803                 | 207,126,180                    | 149,618,901  | 2,135,540                               | 6,746,316                        | 199,775           | 26,124,366                                    |
| Building materials, hardware, and farm equipment.....                                       | 29,281                              | 14,423,045                  | 14,128,693                     | 10,743,313   | 150,732                                 | 400,982  | 27,116                  | 2,910,431                    | 21,603            | 12,964,745                  | 12,705,764                     | 9,648,015  | 139,021                                 | 477,697                          | 21,087            | 2,565,211                                     |
| General merchandise stores.....   | 16,616                              | 50,984,229                  | 48,134,252                     | 30,153,645   | 673,227                                 | 2,113,906  | 14,908                  | 7,904,824                    | 12,162            | 48,522,795                  | 45,845,406                     | 28,574,526   | 633,982                                 | 2,190,910                        | 11,367            | 7,417,606                                     |
| Food stores.....  | 26,574                              | 4,440,773                   | 53,044,617                     | 41,968,847   | 515,778                                 | 821,732  | 20,177                  | 3,268,182                    | 14,856            | 46,801,136                  | 46,459,592                     | 36,639,442   | 443,034                                 | 916,263                          | 13,835            | 2,883,153                                     |
| Automotive dealers and service stations.....  | 51,327                              | 58,424,174                  | 57,712,594                     | 43,617,627   | 326,397                                 | 697,180  | 46,835                  | 7,282,535                    | 35,948            | 50,021,063                  | 49,426,189                     | 41,555,035   | 270,655                                 | 852,408                          | 34,540            | 6,058,221                                     |
| Motor vehicle dealers.....  | 28,513                              | 49,238,115                  | 48,749,341                     | 41,915,427   | 218,778                                 | 497,234  | 27,008                  | 6,149,367                    | 20,420            | 42,339,263                  | 41,946,652                     | 35,985,129   | 186,634                                 | 591,101                          | 19,977            | 5,155,331                                     |
| Gasoline service stations.....  | 9,366                               | 3,620,195                   | 3,573,417                      | 2,733,465  | 40,848                                  | 81,838   | 7,879                   | 1,367,695                    | 6,142             | 3,068,071                   | 3,031,074                      | 3,151,344  | 34,138                                  | 97,178                           | 5,796             | 1,115,599                                     |
| Other automotive dealers.....   | 13,442                              | 5,565,864                   | 5,389,836                      | 3,972,735  | 66,791                                  | 117,088  | 11,948                  | 996,673                      | 9,285             | 4,613,729                   | 4,468,463                      | 3,254,562  | 49,883                                  | 164,129                          | 8,767             | 790,591                                       |
| Apparel and accessory stores.....   | 34,429                              | 13,771,426                  | 13,446,845                     | 8,603,093  | 115,663                                 | 548,899  | 31,547                  | 3,414,347                    | 25,964            | 12,297,981                  | 12,021,256                     | 7,672,116  | 97,629                                  | 618,463                          | 24,564            | 4,105,764                                     |
| Furniture, home furnishings, and equipment stores.....                                      | 29,097                              | 11,652,114                  | 11,231,259                     | 7,421,142  | 92,123                                  | 278,401  | 26,075                  | 1,950,337                    | 20,408            | 9,748,229                   | 9,376,260                      | 6,190,585  | 71,245                                  | 363,389                          | 19,121            | 1,579,188                                     |
| Eating and drinking places.....   | 58,289                              | 13,108,754                  | 12,760,818                     | 5,842,817  | 341,802                                 | 276,176  | 48,744                  | 317,743                      | 33,322            | 9,953,591                   | 9,678,268                      | 4,400,423  | 242,182                                 | 456,053                          | 29,031            | 34,312  |
| Drug and proprietary stores.....  | 17,236                              | 8,567,868                   | 8,437,289                      | 5,910,249  | 73,671                                  | 228,956  | 15,832                  | 1,451,834                    | 13,103            | 7,665,002                   | 7,544,271                      | 5,276,544  | 63,894                                  | 259,656                          | 12,382            | 1,464,48                                      |
| Liquor stores.....  | 7,656                               | 2,079,617                   | 2,064,069                      | 1,621,080  | 17,335                                  | 34,843   | 6,904                   | 22,859                       | 4,889             | 1,644,010                   | 1,630,983                      | 1,273,507  | 13,148                                  | 50,544                           | 4,666             | 167,916                                       |
| Other retail stores.....  | 48,097                              | 14,981,185                  | 14,483,322                     | 9,787,273  | 205,636                                 | 450,704  | 41,432                  | 2,201,418                    | 32,634            | 12,876,251                  | 12,443,191                     | 8,388,708  | 169,730                                 | 561,133                          | 29,182            | 1,859,308                                     |
| Wholesale and retail trade not allocable.....   | 4,267                               | 3,004,693                   | 2,963,922                      | 2,276,946  | 30,148                                  | 64,26  | 3,706                   | 388,675                      | 3,162             | 2,583,045                   | 2,548,868                      | 1,964,855  | 24,131                                  | 71,917                           | 2,881             | 330,496                                       |
| Finance, insurance, and real estate.....  | 407,192                             | 146,905,082                 | 76,636,579                     | 38,352,934   | 3,531,061                               | 15,074,693   | 5,550                   | 872,792                      | 257,716           | 129,978,787                 | 66,798,244                     | 33,735,969   | 2,639,571                               | 16,998,989                       | 3,365             | 613,033                                       |
| Banking.....  | 13,497                              | 30,235,237                  | 3,751,175                      | 70,685   | 705,597                                 | 2,272,717  | 16                      | 11,895                       | 1,449             | 27,085,314                  | 3,361,809                      | 67,016   | 629,892                                 | 4,403,108                        | 15                | 11,806  |
| Mutual savings banks.....   | 481                                 | 3,854,717                   | 121,154                        | 12   | 29,847                                  | 107,584  | 418                     | 3,351,413                    | 418               | 3,351,413                   | 108,761                        | 12   | 26,102                                  | 124,965                          | (+)               | (+)   |
| Bank and trust companies, except mutual savings banks.....                                  | 13,017                              | 26,377,520                  | 3,630,021                      | 70,673   | 675,412                                 | 3,165,133  | 15                      | 11,893                       | 14,031            | 23,733,901                  | 3,253,048                      | 67,004   | 603,790                                 | 2,278,143                        | 14                | 11,804  |
| Credit agencies other than banks.....   | 54,717                              | 16,081,182                  | 4,319,001                      | 749,406  | 277,334                                 | 835,623  | 486                     | 339,912                      | 35,665            | 14,354,844                  | 3,785,882                      | 680,484  | 240,308                                 | 1,263,399                        | 261               | 320,077                                       |
| Savings and loan associations.....  | 5,622                               | 8,586,459                   | 399,215                        | 11,956   | 104,361                                 | 295,588  | 5                       | 23,110                       | 4,960             | 7,819,010                   | 360,319                        | 7,841  | 92,619                                  | 331,544                          | 5                 | 23,110  |
| Personal credit agencies.....   | 16,788                              | 2,876,800                   | 1,193,867                      | 65,445   | 25,527                                  | 33,577   | 180                     | 17,366                       | 12,471            | 2,385,365                   | 916,916                        | 19,786   | 18,902                                  | 410,022                          | 130               | 3,317   |
| Business credit agencies.....   | 2,631                               | 3,056,481                   | 2,120,904                      | 64,325   | 117,805                                 | 2,36,996   | 38                      | 262,856                      | 1,707             | 2,941,221                   | 2,070,489                      | 632,262  | 113,143                                 | 300,618                          | (+)               | (+)   |
| Other credit agencies.....  | 29,677                              | 1,557,442                   | 505,015                        | 28,780   | 29,541                                  | 2,91,138   | 262                     | 36,580                       | 16,527            | 1,211,043                   | 438,158                        | 19,595   | 15,644                                  | 221,215                          | 116               | 31,315  |
| Security and commodity brokers, dealers, exchanges, and services.....                       | 3,390                               | 3,704,686                   | 908,612                        | 8,252  | 27,525                                  | 776,542  | (+)                     | (+)                          | 2,544             | 3,530,352                   | 857,918                        | 2,436  | 25,595                                  | 802,715                          | (+)               | (+)   |
| Security brokers, dealers, and flotation companies.....                                     | 2,250                               | 3,302,285                   | 800,621                        | 6,007  | 21,930                                  | 696,184  | (+)                     | (+)                          | 1,751             | 3,169,476                   | 769,285                        | 2,402  | 20,971                                  | 713,840                          | (+)               | (+)   |
| Commodity brokers and dealers; security and commodity exchanges; and allied services.....   | 1,140                               | 402,401                     | 107,991                        | 2,245  | 5,595                                   | 80,358   | -                       | -                            | 792               | 360,876                     | 88,633                         | 34   | 4,624                                   | 88,875                           | -                 | -   |
| Holding and other investment companies.....   | 33,826                              | 8,083,855                   | 337,133                        | 99,546   | 71,389                                  | 6,312,436  | 99                      | 5,500                        | 21,812            | 7,785,462                   | 303,402                        | 84,832   | 54,945                                  | 6,442,136                        | (+)               | (+)   |
| Regulated investment companies.....   | 511                                 | 5,344,644                   | 130                            | 1,393  | 18,290                                  | 5,214,158  | -                       | 485                          | (+)               | 5,333,426                   | (+)                            | -  | 130                                     | 5,217,298                        | -                 | -   |
| Real estate investment trusts.....  | 183                                 | 116,160                     | 4,833                          | 1,393  | 18,290                                  | 12,798   | -                       | -                            | (+)               | (+)                         | (+)                            | -  | (+)                                     | (+)                              | -                 | -   |
| Small business investment companies.....  | 458                                 | 56,032                      | 945                            | -  | 256                                     | 11,394   | -                       | -                            | 259               | 48,032                      | 544                            | -  | 162                                     | 25,943                           | -                 | -   |
| Other holding and investment companies.....   | 3,668                               | 2,369,019                   | 333,355                        | 98,153   | 52,713                                  | 1,064,086  | 99                      | 5,500                        | 21,029            | 2,134,505                   | 302,851                        | 84,832   | 42,355                                  | 1,153,585                        | (+)               | (+)   |
| Insurance carriers.....   | 5,113                               | 69,005,992                  | 56,812,345                     | 34,694,192   | 353,609                                 | 3,141,990  | 11                      | 95,228                       | 3,796             | 62,170,995                  | 50,639,886                     | 30,892,200   | 324,506                                 | 3,442,946                        | 9                 | 45,614  |
| Life insurance.....   | 1,733                               | 42,655,445                  | 3,808,482                      | 19,871,285   | 229,817                                 | 1,343,515  | -                       | -                            | 925               | 40,560,929                  | 31,027,450                     | 19,084,945   | 218,324                                 | 2,468,283                        | -                 | -   |
| Mutual insurance, except life or marine, and certain fire or flood insurance companies..... | 877                                 | 8,079,447                   | 7,525,742                      | 4,738,004  | 32,683                                  | 44,047   | -                       | -                            | 658               | 5,721,890                   | 5,315,302                      | 3,273,128  | 26,142                                  | 136,631                          | -                 | -   |
| Other insurance companies.....  | 2,503                               | 18,371,400                  | 16,478,121                     | 10,064,903   | 91,109                                  | 734,428  | 11                      | 95,228                       | 1,713             | 15,887,776                  | 14,297,134                     | 8,524,127  | 80,040                                  | 838,032                          | 9                 | 45,614  |

Footnotes at end of table.

Table 5.1—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME, AND INVENTORY, BY INDUSTRY—Continued

| Industry   | Returns with and without net income |                             |                                |  |   |  |                        |                              |                   |                             | Returns with net income        |  |   |                                  |                        |                              |
|--|-------------------------------------|-----------------------------|--------------------------------|--|---|--|------------------------|------------------------------|-------------------|-----------------------------|--------------------------------|--|---|----------------------------------|------------------------|------------------------------|
|  | Number of returns                   | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net income<br>(less deficit)<br>(Thousand dollars) | Inventory, end-of-year |                              | Number of returns | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net income<br>(Thousand dollars) | Inventory, end-of-year |                              |
|  |                                     | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |   |  | Number of returns      | Amount<br>(Thousand dollars) |                   | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |   |                                  | Number of returns      | Amount<br>(Thousand dollars) |
| Finance, insurance, and real estate—Continued                    | (1)                                 | (2)                         | (3)                            | (4)  | (5)                                     | (6)  | (7)                    | (8)                          | (9)               | (10)                        | (11)                           | (12)   | (13)                                    | (14)                             | (15)                   | (16)                         |
| Insurance agents, brokers, and service.....                      | 28,771                              | 3,321,428                   | 3,143,565                      | 778,379  | 53,007                                  | 292,215  | 106                    | 84                           | 20,401            | 2,821,235                   | 2,662,752                      | 642,138  | 45,360                                  | 326,201                          | 91                     | 62                           |
| Real estate.....   | 267,879                             | 16,475,702                  | 7,464,743                      | 1,952,474  | 2,042,938                               | 1,443,170  | 4,831                  | 418,699                      | 161,548           | 12,230,985                  | 5,186,595                      | 1,366,863  | 1,318,965                               | 2,318,484                        | 2,966                  | 232,254                      |
| Operators, except developers, and lessors of buildings.....      | 185,549                             | 9,979,679                   | 4,622,484                      | 1,202,079  | 1,808,642                               | 853,171  | 2,353                  | 110,547                      | 114,174           | 6,850,477                   | 2,775,820                      | 691,439  | 1,151,512                               | 1,388,464                        | 1,325                  | 45,837                       |
| Lessors of mining, oil, and sim-ilar property.....               | 2,017                               | 728,063                     | 181,842                        | 32,648   | 20,352                                  | 104,838  | 49                     | 24,960                       | 1,296             | 677,126                     | 181,655                        | 32,543   | 19,443                                  | 115,227                          | (*)                    | (*)                          |
| Other lessors of real property.....                              | 6,553                               | 159,404                     | 18,022                         | 1,164  | 26,282                                  | 32,330   | (*)                    | (*)                          | (*)               | (*)                         | (*)                            | (*)  | (*)                                     | (*)                              | (*)                    | (*)                          |
| Subdividers, developers, and operative builders.....             | 45,129                              | 2,831,013                   | 252,950                        | 13,068   | 131,314                                 | 232,860  | 1,015                  | 206,356                      | 24,468            | 2,202,670                   | 173,317                        | 98,652   | 88,811                                  | 506,460                          | 639                    | 108,873                      |
| Other real estate.....   | 28,631                              | 2,777,543                   | 2,389,450                      | 580,505  | 56,348                                  | 219,971  | 1,403                  | 76,660                       | 18,396            | 4,386,607                   | 2,040,475                      | 543,889  | 42,870                                  | 264,802                          | 963                    | 61,581                       |
| Services.....  | 228,898                             | 51,046,273                  | 48,542,750                     | 27,970,369   | 3,202,060                               | 2,021,876  | 79,737                 | 2,344,985                    | 132,006           | 41,029,054                  | 39,069,483                     | 22,300,065   | 2,359,825                               | 3,083,792                        | 48,402                 | 1,962,529                    |
| Hotels and other lodging places.....                             | 16,851                              | 5,330,219                   | 4,872,092                      | 2,330,254  | 403,264                                 | 263,755  | 5,733                  | 88,273                       | 9,403             | 4,051,387                   | 3,654,185                      | 1,678,918  | 284,565                                 | 417,775                          | 2,876                  | 49,149                       |
| Personal services.....   | 36,490                              | 6,088,786                   | 5,983,878                      | 3,266,727  | 266,191                                 | 262,110  | 18,406                 | 213,648                      | 22,638            | 4,836,296                   | 4,751,378                      | 2,536,873  | 204,379                                 | 319,435                          | 12,141                 | 176,143                      |
| Business services.....   | 69,888                              | 18,376,093                  | 17,675,073                     | 11,263,610   | 906,692                                 | 671,443  | 16,178                 | 480,735                      | 40,452            | 15,335,128                  | 14,789,990                     | 9,844,136  | 585,383                                 | 1,046,871                        | 9,539                  | 394,678                      |
| Advertising.....   | 9,240                               | 5,789,173                   | 5,709,264                      | 4,234,151  | 54,855                                  | 205,342  | 1,123                  | 42,941                       | 3,655             | 5,226,510                   | 5,152,607                      | 3,870,660  | 42,693                                  | 236,965                          | 1,500                  | 37,102                       |
| Other business services.....                                     | 60,648                              | 12,586,920                  | 11,963,809                     | 7,029,459  | 851,837                                 | 466,101  | 14,055                 | 437,794                      | 34,797            | 10,108,618                  | 9,637,383                      | 5,673,476  | 542,888                                 | 809,906                          | 8,039                  | 377,576                      |
| Automobile services and miscel-laneous repair services.....      | 32,990                              | 5,592,971                   | 5,346,976                      | 2,797,872  | 852,536                                 | 109,442  | 16,810                 | 258,680                      | 21,188            | 4,486,110                   | 4,299,624                      | 1,180,766  | 687,630                                 | 275,450                          | 10,979                 | 207,510                      |
| Amusement and recreation services...Motion pictures.....         | 21,858                              | 7,824,847                   | 7,136,081                      | 4,015,916  | 591,174                                 | - 0,155  | 11,978                 | 1,125,227                    | 15,686            | 6,115,718                   | 5,591,794                      | 3,029,489  | 459,217                                 | 549,496                          | 6,343                  | 1,037,228                    |
| Other amusement and recreation services.....                     | 8,530                               | 3,793,069                   | 3,531,963                      | 2,083,650  | 308,405                                 | 101,266  | 1,976                  | 1,060,340                    | 5,136             | 3,358,373                   | 3,121,534                      | 1,799,446  | 288,700                                 | 247,962                          | 1,217                  | 974,531                      |
| Offices of physicians and surgeons...Other medical services..... | 23,328                              | 4,031,778                   | 3,604,118                      | 1,932,266  | 282,269                                 | 118,889  | 10,002                 | 64,881                       | 10,489            | 2,797,345                   | 2,470,260                      | 1,230,043  | 170,517                                 | 299,534                          | 5,127                  | 42,697                       |
| Other educational services.....                                  | 1,607                               | 448,890                     | 444,570                        | 165,117  | 7,244                                   | 24,686   | 64                     | 1,553                        | 1,750             | 370,399                     | 366,403                        | 145,180  | 6,253                                   | 25,265                           | (*)                    | (*)                          |
| Other services.....  | 10,513                              | 4,821,915                   | 3,780,500                      | 1,651,900  | 87,855                                  | 1,640,2  | 3,936                  | 31,408                       | 7,523             | 2,352,909                   | 2,269,431                      | 1,312,045  | 68,242                                  | 171,452                          | 3,023                  | 25,731                       |
| Nature of business not allocable.....                            | 6,120                               | 926,984                     | 881,693                        | 413,943  | 23,660                                  | 14,656   | 1,757                  | 18,817                       | 3,060             | 628,333                     | 506,964                        | 271,044  | 14,714                                  | 50,840                           | 808                    | 11,978                       |
|  | 22,582                              | 3,605,568                   | 3,423,885                      | 1,069,030  | 63,444                                  | 150,227  | 4,876                  | 126,644                      | 10,807            | 2,872,774                   | 2,742,714                      | 1,601,614  | 49,242                                  | 229,208                          | 2,661                  | 79,012                       |
|  | 6,051                               | 120,239                     | 110,568                        | 68,968   | 2,652                                   | 12,000   | 1,202                  | 16,694                       | 875               | 91,149                      | 84,079                         | 55,181   | 1,212                                   | 6,494                            | 399                    | 5,895                        |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are in the appropriate totals.

Negative amounts are rounded and may not add to totals.

NOTE: Estimates are rounded and may not add to totals. See text for explanatory statements and "Description of the Data."



Table 5.2 — INCOME STATEMENT FOR SELECTED INDUSTRIES

| Item  | Mining                               |           |              |             |                                 | Manufacturing                      |                       |             |                           |                      |                       |   |
|---|--------------------------------------|-----------|--------------|-------------|---------------------------------|------------------------------------|-----------------------|-------------|---------------------------|----------------------|-----------------------|---|
|   | Agriculture, forestry, and fisheries | Total     | Metal mining | Coal mining | Crude petroleum and natural gas | Nonmetallic minerals, except fuels | Contract construction | Total       | Food and kindred products | Tobacco manufactures | Textile mill products | Apparel and other fabricated textile products |
| (1)   | (2)                                  | (3)       | (4)          | (5)         | (6)                             | (7)                                | (8)                   | (9)         | (10)                      | (11)                 | (12)                  | (13)  |
| Number of returns.....  | 1,541,637                            | 31,244    | 12,813       | 971         | 1,570                           | 6,966                              | 3,306                 | 125,999     | 191,910                   | 16,015               | 5,900                 | 18,253  |
| (Thousands dollars)   |                                      |           |              |             |                                 |                                    |                       |             |                           |                      |                       |   |
| Total assets.....   | 2,215,624,729                        | 8,342,513 | 19,812,737   | 5,622,949   | 2,009,161                       | 8,907,621                          | 3,273,006             | 500,563,829 | 42,278,211                | 4,624,431            | 13,986,141            | 11,016,556                                    |
| Total receipts.....   | 1,507,785,704                        | 9,450,515 | 14,550,455   | 2,584,902   | 2,318,182                       | 6,914,357                          | 2,733,014             | 648,964,802 | 87,529,511                | 6,121,076            | 21,109,917            | 22,904,035                                    |
| Business receipts.....  | 1,403,499,593                        | 9,016,517 | 13,794,847   | 2,380,158   | 2,213,717                       | 6,567,017                          | 2,633,957             | 632,925,330 | 86,341,785                | 6,082,266            | 20,821,964            | 22,661,325                                    |
| Interest on Government obligations:                                     |                                      |           |              |             |                                 |                                    |                       |             |                           |                      |                       |   |
| United States.....  | 4,990,812                            | 1,652     | 12,234       | 2,570       | 1,738                           | 4,782                              | 3,144                 | 377,883     | 20,474                    | 213                  | 5,458                 | 2,069   |
| State and local.....  | 2,592,635                            | 1,722     | 10,977       | 5,374       | 829                             | 4,287                              | 487                   | 89,187      | 9,317                     | 38                   | 1,434                 | 330   |
| Other interest.....   | 44,698,927                           | 31,705    | 83,276       | 16,498      | 8,991                           | 41,095                             | 16,692                | 2,319,158   | 193,081                   | 11,178               | 80,492                | 27,832  |
| Rents.....  | 10,933,388                           | 65,684    | 75,547       | 3,441       | 39,214                          | 19,080                             | 13,812                | 1,588,187   | 125,857                   | 360                  | 25,737                | 28,156  |
| Royalties.....  | 2,220,258                            | 16,060    | 84,772       | 7,309       | 11,065                          | 59,542                             | 6,856                 | 1,219,502   | 60,331                    | 7,937                | 9,105                 | 27,799  |
| Net short-term capital gain, reduced by net long-term capital loss..... | 409,760                              | 3,791     | 7,943        | 2,309       | 512                             | 5,121                              | 1                     | 49,261      | 5,313                     | 3                    | 946                   | 646   |
| Net long-term capital gain, reduced by net short-term capital loss..... | 9,227,836                            | 114,346   | 134,174      | 34,570      | 12,062                          | 66,165                             | 21,377                | 2,049,572   | 140,921                   | 1,003                | 35,864                | 32,418  |
| Net gain, noncapital assets.....  | 4,926,590                            | 24,774    | 32,784       | 762         | 7,859                           | 16,043                             | 8,120                 | 300,423     | 36,838                    | 1,130                | 7,364                 | 4,045   |
| Dividends, domestic corporations.....                                   | 4,856,246                            | 11,632    | 68,502       | 33,837      | 8,471                           | 23,453                             | 2,741                 | 1,316,175   | 44,801                    | 6,031                | 11,571                | 11,268  |
| Dividends, foreign corporations.....                                    | 2,092,081                            | 2,541     | 81,523       | 67,847      | 6                               | 9,432                              | 4,238                 | 1,770,489   | 141,063                   | 2,928                | 4,681                 | 7,098   |
| Other receipts.....   | 17,337,979                           | 159,491   | 163,874      | 30,227      | 13,718                          | 98,340                             | 21,589                | 4,959,043   | 409,730                   | 7,989                | 105,361               | 101,049                                       |
| Total deductions.....   | 1,420,308,745                        | 9,181,602 | 12,948,435   | 2,389,982   | 2,266,676                       | 5,734,494                          | 2,557,283             | 605,405,255 | 84,114,506                | 5,385,250            | 20,012,812            | 22,004,148                                    |
| Cost of sales and operations.....                                       | 989,550,267                          | 6,631,692 | 8,052,484    | 1,465,415   | 1,655,415                       | 3,311,875                          | 1,619,761             | 442,193,190 | 65,598,887                | 3,647,407            | 16,327,838            | 17,332,707                                    |
| Compensation of officers.....   | 26,958                               | 232,874   | 211,407      | 11,651      | 31,206                          | 104,773                            | 63,777                | 2,400,268   | 931,994                   | 13,732               | 263,433               | 533,504                                       |
| Repairs.....  | 11,909,547                           | 156,017   | 239,525      | 36,430      | 46,536                          | 66,556                             | 38,003                | 8,547,331   | 705,404                   | 30,724               | 162,326               | 45,773  |
| Bad debts.....  | 4,909,715                            | 12,065    | 23,251       | 2,715       | 3,225                           | 12,058                             | 5,256                 | 1,022,778   | 86,199                    | 1,072                | 21,910                | 30,175  |
| Rent.....   | 18,635,744                           | 184,279   | 110,936      | 8,148       | 27,667                          | 52,930                             | 22,191                | 5,529,717   | 517,775                   | 10,731               | 142,754               | 233,267                                       |
| Taxes.....  | 40,979,690                           | 197,528   | 387,024      | 99,831      | 70,189                          | 133,209                            | 83,795                | 19,237,835  | 2,780,344                 | 855,827              | 417,484               | 437,957                                       |
| Interest.....   | 41,205,972                           | 207,011   | 246,181      | 56,228      | 37,405                          | 114,061                            | 37,787                | 6,945,304   | 675,196                   | 58,387               | 262,384               | 200,950                                       |
| Contributions.....  | 1,004,803                            | 3,040     | 8,596        | 4,263       | 981                             | 1,503                              | 1,851                 | 590,031     | 50,837                    | 4,965                | 19,686                | 17,866  |
| Amortization.....   | 275,961                              | 616       | 6,916        | 4,966       | 484                             | 923                                | 543                   | 19,757,114  | 6,441,005                 | 63,732               | 1,739                 | 185,704                                       |
| Depreciation.....   | 44,384,154                           | 363,360   | 911,208      | 180,086     | 139,038                         | 374,594                            | 217,490               | 19,757,114  | 1,444,005                 | 63,732               | 543,263               | 185,704                                       |
| Depletion.....  | 6,050,178                            | 5,603     | 1,050,835    | 182,912     | 64,733                          | 687,175                            | 116,015               | 4,158,042   | 11,189                    | 204                  | 204                   | 834   |
| Advertising.....  | 16,234,584                           | 34,044    | 20,037       | 1,975       | 7,680                           | 11,689                             | 4,693                 | 8,713,208   | 2,108,779                 | 356,712              | 123,680               | 209,961                                       |
| Pension, profit-sharing, stock bonus, and annuity plans.....            | 10,080,914                           | 18,119    | 73,064       | 21,264      | 7,985                           | 30,224                             | 13,566                | 5,820,533   | 368,261                   | 52,873               | 109,010               | 91,932  |
| Other employee benefit plans.....                                       | 5,525,872                            | 12,003    | 72,887       | 19,999      | 31,306                          | 9,424                              | 12,158                | 3,735,858   | 255,146                   | 17,128               | 43,756                | 77,977  |
| Net loss, noncapital assets.....  | 1,217,601                            | 8,808     | 7,379        | 2,033       | 4,753                           | 4,719                              | 443                   | 213,155     | 34,231                    | 55                   | 8,759                 | 4,864   |
| Other deductions.....   | 201,843,985                          | 1,094,543 | 1,526,705    | 291,214     | 146,775                         | 818,759                            | 269,957               | 71,859,540  | 8,681,968                 | 271,405              | 1,564,524             | 2,658,324                                     |
| Total receipts less total deductions.....                               | 87,476,960                           | 268,913   | 1,602,020    | 194,920     | 51,506                          | 1,179,863                          | 175,731               | 43,559,547  | 3,413,005                 | 735,826              | 1,097,105             | 839,887                                       |
| Constructive taxable income from related foreign corporations.....      | 1,077,663                            | 734       | 12,342       | 11,398      | -                               | 944                                | -                     | 941,107     | 100,713                   | 4,042                | 1,263                 | 5,634   |
| Gross profit (less loss).....   | 413,949,326                          | 2,384,825 | 5,742,365    | 914,743     | 559,284                         | 3,255,142                          | 1,014,196             | 190,732,140 | 20,742,898                | 2,434,899            | 4,494,126             | 5,328,618                                     |
| Gross profit.....   | 414,630,988                          | 2,421,198 | 5,776,234    | 917,866     | 570,624                         | 3,268,055                          | 1,018,251             | 190,969,948 | 20,823,145                | 2,434,899            | 4,496,676             | 5,337,590                                     |
| Gross loss.....   | 681,662                              | 46,373    | 31,869       | 3,123       | 11,778                          | 12,913                             | 4,055                 | 237,808     | 80,247                    | -                    | 2,550                 | 8,972   |
| Net income (less deficit).....  | 85,981,983                           | 267,925   | 1,603,385    | 200,944     | 50,677                          | 1,176,520                          | 175,244               | 44,431,457  | 3,506,401                 | 739,830              | 1,096,934             | 845,191                                       |
| Net income.....   | 95,102,002                           | 501,950   | 1,970,311    | 346,875     | 59,207                          | 1,317,074                          | 213,155               | 46,976,015  | 3,858,982                 | 745,628              | 1,183,408             | 965,627                                       |
| Deficit.....  | 9,140,014                            | 233,465   | 366,926      | 145,931     | 42,530                          | 140,554                            | 37,911                | 2,564,548   | 352,381                   | 5,798                | 86,474                | 120,436                                       |
| Income subject to tax.....  | 81,409,673                           | 323,458   | 1,755,969    | 279,108     | 71,275                          | 1,228,387                          | 177,159               | 44,212,165  | 3,653,664                 | 738,849              | 1,142,508             | 870,128                                       |
| Income tax.....   | 39,694,253                           | 132,081   | 897,886      | 139,136     | 38,066                          | 636,093                            | 84,591                | 22,427,233  | 1,857,328                 | 389,933              | 573,089               | 416,179                                       |
| Investment credit.....  | 2,384,099                            | 11,400    | 43,177       | 10,338      | 4,180                           | 11,942                             | 16,717                | 1,302,178   | 103,944                   | 3,495                | 36,435                | 12,380  |
| Net income (less deficit) after tax.....                                | 48,651,824                           | 147,244   | 743,676      | 176,791     | 18,793                          | 552,369                            | 107,370               | 23,256,412  | 1,753,017                 | 353,392              | 560,280               | 441,392                                       |
| Net income after tax.....   | 57,601,008                           | 380,802   | 1,115,653    | 216,077     | 59,337                          | 692,943                            | 145,296               | 25,634,066  | 2,106,295                 | 359,190              | 646,849               | 561,941                                       |
| Distributions to stockholders:  |                                      |           |              |             |                                 |                                    |                       |             |                           |                      |                       |   |
| Cash and property except own stock.....                                 | 31,562,929                           | 95,120    | 1,180,930    | 233,912     | 27,845                          | 833,864                            | 85,309                | 14,461,401  | 1,023,916                 | 238,376              | 245,819               | 116,980                                       |
| Corporation's own stock.....  | 3,303,905                            | 769       | 57,013       | 7,881       | 9,756                           | 15,956                             | 3,440                 | 1,509,343   | 117,706                   | 8,881                | 23,909                | 28,274  |

Footnote at end of table.

Table 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item   | Manufacturing—Continued |           |            |            |            |            |            |           |            |            |            |            |            |
|--|-------------------------|-----------|------------|------------|------------|------------|------------|-----------|------------|------------|------------|------------|------------|
|  | (14)                    | (15)      | (16)       | (17)       | (18)       | (19)       | (20)       | (21)      | (22)       | (23)       | (24)       | (25)       | (26)       |
| Number of returns.....   | 9,182                   | 6,197     | 3,483      | 23,633     | 10,750     | 958        | 5,160      | 2,729     | 8,396      | 4,124      | 23,346     | 22,893     | 10,516     |
| Total assets.....  | 8,567,107               | 3,601,206 | 17,313,037 | 16,273,692 | 44,495,844 | 77,586,945 | 9,691,364  | 3,298,968 | 13,363,088 | 45,744,406 | 24,815,684 | 41,218,897 | 36,026,018 |
| Total receipts.....  | 12,260,734              | 7,177,931 | 19,235,507 | 23,164,653 | 52,516,124 | 67,687,585 | 13,190,802 | 5,764,179 | 14,549,263 | 44,332,842 | 37,008,105 | 50,475,670 | 47,211,434 |
| Business receipts.....   | 11,698,371              | 7,096,354 | 18,648,324 | 22,400,841 | 51,080,634 | 63,436,186 | 12,924,793 | 5,664,919 | 14,227,697 | 43,564,459 | 36,428,652 | 48,781,844 | 46,362,206 |
| Interest on Government obligations:                                    |                         |           |            |            |            |            |            |           |            |            |            |            |            |
| United States.....   | 2,541                   | 3,256     | 7,420      | 14,136     | 26,777     | 65,793     | 3,393      | 434       | 8,970      | 41,605     | 8,119      | 42,899     | 9,978      |
| State and local.....   | 1,142                   | 898       | 4,181      | 8,972      | 10,545     | 8,211      | 2,399      | 320       | 2,117      | 4,314      | 2,422      | 4,384      | 4,779      |
| Other interest.....  | 30,689                  | 7,528     | 58,355     | 62,310     | 186,194    | 368,550    | 27,440     | 10,272    | 42,259     | 158,426    | 84,735     | 235,059    | 147,676    |
| Rents.....   | 19,706                  | 5,132     | 26,029     | 71,542     | 56,709     | 539,597    | 12,650     | 4,373     | 30,546     | 73,996     | 57,319     | 269,005    | 50,515     |
| Royalties.....   | 5,368                   | 1,834     | 20,970     | 32,112     | 244,550    | 120,518    | 20,105     | 2,224     | 30,879     | 29,132     | 39,556     | 334,253    | 102,091    |
| Net short-term capital gain reduced by net long-term capital loss..... | 950                     | 566       | 185        | 1,985      | 4,327      | 5,030      | 579        | 276       | 598        | 1,322      | 3,246      | 11,495     | 3,707      |
| Net long-term capital gain reduced by net short-term capital loss..... | 396,113                 | 6,474     | 258,892    | 112,942    | 206,964    | 179,361    | 24,371     | 10,979    | 51,829     | 97,204     | 99,815     | 113,471    | 128,812    |
| Net gain, noncapital assets.....                                       | 11,119                  | 3,350     | 7,231      | 13,755     | 21,949     | 31,732     | 9,611      | 1,263     | 10,000     | 14,298     | 18,921     | 37,366     | 23,898     |
| Dividends, domestic corporations.....                                  | 4,148                   | 1,844     | 40,431     | 56,350     | 83,071     | 744,003    | 11,834     | 17,595    | 24,060     | 119,263    | 25,579     | 33,519     | 19,803     |
| Dividends, foreign corporations.....                                   | 2,793                   | 520       | 45,354     | 16,422     | 287,266    | 466,987    | 75,812     | 1,403     | 30,902     | 83,297     | 54,714     | 175,864    | 112,151    |
| Other receipts.....  | 87,794                  | 50,175    | 117,755    | 357,286    | 1,721,138  | 307,138    | 67,795     | 50,121    | 89,446     | 144,912    | 185,027    | 456,581    | 245,858    |
| Total deductions.....  | 11,418,326              | 6,739,143 | 17,912,503 | 21,326,262 | 47,202,275 | 63,576,138 | 12,231,785 | 5,462,119 | 13,609,326 | 42,160,879 | 34,659,258 | 45,930,151 | 44,119,015 |
| Cost of sales and operations.....                                      | 8,698,270               | 5,084,992 | 12,734,699 | 14,463,474 | 30,935,254 | 42,162,972 | 8,342,409  | 4,182,565 | 9,424,161  | 31,221,828 | 25,807,834 | 31,208,412 | 32,146,380 |
| Compensation of officers.....  | 209,914                 | 200,239   | 186,424    | 671,354    | 427,113    | 117,139    | 167,134    | 113,478   | 241,225    | 288,011    | 883,177    | 872,643    | 450,949    |
| Repairs.....   | 92,225                  | 35,600    | 412,647    | 130,144    | 719,313    | 998,429    | 190,378    | 25,985    | 378,724    | 2,149,234  | 462,067    | 501,444    | 347,262    |
| Bad debts.....   | 25,301                  | 15,634    | 27,703     | 82,130     | 74,613     | 137,150    | 38,349     | 8,097     | 44,163     | 36,403     | 56,435     | 117,907    | 99,566     |
| Rent.....  | 75,303                  | 17,621    | 170,307    | 288,534    | 398,344    | 929,044    | 163,025    | 86,443    | 124,264    | 265,570    | 322,711    | 448,776    | 423,279    |
| Taxes.....   | 285,393                 | 162,395   | 447,871    | 547,615    | 950,333    | 3,727,234  | 449,418    | 128,975   | 437,095    | 1,125,345  | 876,701    | 1,312,778  | 1,121,612  |
| Interest.....  | 131,711                 | 45,095    | 262,936    | 504,059    | 566,343    | 702,201    | 141,602    | 58,815    | 175,465    | 607,952    | 327,527    | 577,540    | 597,496    |
| Contributions.....   | 7,843                   | 7,527     | 18,441     | 39,989     | 103,700    | 46,980     | 12,378     | 5,748     | 11,293     | 31,302     | 31,363     | 47,221     | 49,832     |
| Amortization.....  | 3,047                   | 1,931     | 13,631     | 3,111      | 6,919      | 11,791     | 3,732      | 428       | 1,979      | 3,237      | 4,199      | 6,121      | 10,938     |
| Depreciation.....  | 367,981                 | 114,521   | 859,388    | 609,514    | 2,202,607  | 2,732,622  | 434,949    | 64,709    | 722,345    | 2,223,250  | 908,925    | 1,817,658  | 1,262,185  |
| Depletion.....   | 409,571                 | 20        | 109,592    | 6,699      | 140,615    | 3,027,812  | 654        | 18        | 72,495     | 345,348    | 4,199      | 9,235      | 1,620      |
| Advertising.....   | 44,246                  | 71,453    | 160,407    | 216,231    | 2,033,095  | 347,419    | 190,828    | 79,918    | 99,290     | 344,883    | 311,003    | 433,889    | 653,259    |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 49,785                  | 38,889    | 121,363    | 205,393    | 281,669    | 403,040    | 162,420    | 29,736    | 126,891    | 613,412    | 310,860    | 572,096    | 409,455    |
| Other employee benefit plans.....                                      | 29,844                  | 24,321    | 84,460     | 92,274     | 222,483    | 162,263    | 85,865     | 22,285    | 83,845     | 479,974    | 200,918    | 366,477    | 262,562    |
| Net loss, noncapital assets.....                                       | 5,834                   | 1,048     | 9,095      | 18,446     | 15,002     | 3,866      | 2,951      | 2,799     | 1,734      | 17,244     | 21,379     | 18,705     | 4,214      |
| Other deductions.....  | 980,158                 | 865,047   | 2,306,039  | 3,747,285  | 7,824,872  | 8,066,176  | 1,668,703  | 651,122   | 1,685,147  | 2,593,295  | 4,129,960  | 7,639,268  | 6,278,406  |
| Total receipts less total deductions.....                              | 842,208                 | 438,788   | 1,323,004  | 1,838,391  | 5,313,849  | 4,111,447  | 959,017    | 302,060   | 939,937    | 2,171,963  | 2,348,847  | 4,545,519  | 3,092,419  |
| Constructive taxable income from related foreign corporations.....     | 510                     | 466       | 32,693     | 12,918     | 221,190    | 62,459     | 14,722     | 427       | 13,690     | 23,271     | 41,662     | 127,705    | 54,360     |
| Gross profit (less loss).....  | 3,000,101               | 2,011,362 | 5,913,825  | 7,937,367  | 20,145,360 | 21,273,214 | 4,392,384  | 1,482,354 | 4,803,496  | 12,342,631 | 10,620,818 | 17,573,432 | 14,215,826 |
| Gross profit.....  | 3,003,178               | 2,013,272 | 5,915,301  | 7,984,512  | 20,153,210 | 21,275,567 | 4,395,129  | 1,482,969 | 4,807,110  | 12,346,870 | 10,629,766 | 17,583,416 | 14,244,336 |
| Gross loss.....  | 3,077                   | 1,910     | 1,476      | 46,945     | 7,830      | 2,153      | 2,745      | 615       | 3,614      | 6,239      | 8,948      | 9,984      | 28,510     |
| Net income (less deficit).....   | 841,576                 | 438,356   | 1,351,516  | 1,846,337  | 5,524,494  | 4,165,695  | 971,340    | 302,167   | 951,510    | 2,190,306  | 2,388,087  | 4,668,910  | 3,142,020  |
| Net income.....  | 897,231                 | 477,225   | 1,419,790  | 2,013,193  | 5,723,704  | 4,213,753  | 1,016,753  | 318,259   | 1,044,115  | 2,329,773  | 2,604,625  | 4,979,093  | 3,420,693  |
| Deficit.....   | 55,655                  | 38,869    | 68,274     | 166,856    | 199,210    | 47,835     | 45,413     | 16,092    | 92,905     | 135,467    | 216,538    | 310,183    | 278,673    |
| Income subject to tax.....   | 841,500                 | 436,914   | 1,358,645  | 1,854,790  | 5,544,656  | 4,233,635  | 953,585    | 287,449   | 972,943    | 2,044,937  | 2,458,753  | 4,856,530  | 3,310,810  |
| Income tax.....  | 328,339                 | 214,722   | 642,894    | 912,644    | 2,186,911  | 1,764,024  | 486,026    | 142,176   | 485,074    | 1,043,236  | 1,214,100  | 2,481,237  | 1,693,623  |
| Investment credit.....   | 30,853                  | 5,970     | 70,475     | 42,701     | 162,092    | 184,285    | 34,028     | 4,837     | 44,066     | 134,228    | 61,158     | 86,870     | 88,251     |
| Net income (less deficit) after tax.....                               | 544,090                 | 229,604   | 779,097    | 976,594    | 2,824,675  | 2,485,956  | 519,342    | 184,828   | 510,502    | 1,261,543  | 1,235,145  | 2,292,843  | 1,536,648  |
| Net income after tax.....  | 599,790                 | 268,941   | 847,369    | 1,143,272  | 3,023,935  | 2,633,791  | 564,778    | 180,921   | 603,490    | 1,596,869  | 1,451,738  | 2,589,264  | 1,815,574  |
| Distributions to stockholders:   |                         |           |            |            |            |            |            |           |            |            |            |            |            |
| Cash and property except own stock.....                                | 171,300                 | 64,681    | 463,530    | 413,162    | 2,056,910  | 2,837,975  | 219,864    | 65,384    | 346,575    | 1,003,664  | 548,875    | 1,104,423  | 873,069    |
| Corporation's own stock.....   | 107,331                 | 15,448    | 72,667     | 52,007     | 102,729    | 114,598    | 21,074     | 3,276     | 15,550     | 341,439    | 126,921    | 122,846    | 91,149     |

Footnote at end of table.



Table 5.2.—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item  | Manufacturing—continued     |   |  |                     | Transportation, communication, electric, gas, and sanitary services |                |               |                                      | Wholesale and retail trade |                                |                                    |             |
|---|-----------------------------|---|--|---------------------|---|----------------|---------------|--------------------------------------|----------------------------|--------------------------------|------------------------------------|-------------|
|   | Motor vehicle and equipment | Transportation equipment, except motor vehicles | Scientific instruments, photographic equipment, watches and clocks | Other manufacturing | Total   | Transportation | Communication | Electric, gas, and sanitary services | Total                      | Wholesale trade                |                                    |             |
|   |                             |   |  |                     |   |                |               |                                      |                            | Groceries and related products | Machinery, equipment, and supplies | Other       |
| (27)  | (28)                        | (29)  | (30)   | (31)                | (32)  | (33)           | (34)          | (35)                                 | (36)                       | (37)                           | (38)                               | (39)        |
| Number of returns.....  | 1,664                       | 2,993   | 4,112  | 11,201              | 65,651  | 51,663         | 7,479         | 6,810                                | 471,979                    | 153,110                        | 22,625                             | 113,671     |
| (Thousands of dollars)  |                             |   |  |                     |   |                |               |                                      |                            |                                |                                    |             |
| Total assets.....   | 43,634,911                  | 25,340,654                                      | 10,228,310   | 7,227,739           | 234,068,003   | 75,627,195     | 61,433,567    | 101,447,241                          | 162,115,424                | 71,378,271                     | 7,425,810                          | 55,171,386  |
| Total receipts.....   | 52,946,607                  | 34,511,074                                      | 12,714,458   | 10,255,225          | 112,267,061   | 51,000,809     | 27,565,834    | 33,357,413                           | 451,896,434                | 207,400,606                    | 39,745,805                         | 148,601,408 |
| Business receipts.....  | 52,946,607                  | 34,511,074                                      | 12,714,458   | 10,255,225          | 112,267,061   | 51,000,809     | 27,565,834    | 33,357,413                           | 451,896,434                | 207,400,606                    | 39,745,805                         | 148,601,408 |
| Interest on Government obligations.....                                 |                             |   |  |                     |   |                |               |                                      |                            |                                |                                    |             |
| United States.....  | 34,658                      | 3,412   | 12,621   | 3,657               | 76,676  | 44,316         | 11,854        | 12,806                               | 36,874                     | 18,143                         | 2,023                              | 14,915      |
| State and local.....  | 19,441                      | 2,045   | 4,054  | 700                 | 22,998  | 12,008         | 8,951         | 1,999                                | 12,124                     | 6,510                          | 505                                | 4,300       |
| Other interest.....   | 205,321                     | 1,955,860                                       | 38,184   | 38,603              | 516,022   | 232,872        | 142,089       | 121,121                              | 848,400                    | 37,030                         | 62,320                             | 2,442       |
| Rents.....  | 80,245                      | 48,159  | 16,195   | 36,559              | 1,000,571   | 772,673        | 129,106       | 98,792                               | 1,132,226                  | 353,595                        | 36,739                             | 70,049      |
| Royalties.....  | 3,466                       | 36,275  | 43,166   | 10,431              | 58,279  | 24,351         | 26,820        | 7,108                                | 46,337                     | 34,323                         | 2,576                              | 21,926      |
| Net short-term capital gain recorded by net long-term capital loss..... | 4,285                       | 2,237   | 851  | 714                 | 37,114  | 29,911         | 5,601         | 1,602                                | 28,383                     | 19,518                         | 655                                | 17,437      |
| Net long-term capital gain reduced by net short-term capital loss.....  | 4,777                       | 44,862  | 29,437   | 30,413              | 531,200   | 232,000        | 135,207       | 103,903                              | 379,204                    | 184,063                        | 16,044                             | 148,224     |
| Net gain, noncapital assets.....  | 4,777                       | 44,862  | 29,437   | 30,413              | 531,200   | 232,000        | 135,207       | 103,903                              | 379,204                    | 184,063                        | 16,044                             | 148,224     |
| Dividends, domestic corporations.....                                   | 40,361                      | 10,786  | 11,897   | 5,420               | 23,622  | 204,125        | 17,392        | 15,000                               | 108,906                    | 47,658                         | 6,114                              | 10,483      |
| Dividends, foreign corporations.....                                    | 174,909                     | 35,932  | 64,142   | 12,151              | 18,187  | 5,876          | 10,123        | 2,183                                | 91,455                     | 56,022                         | 2,610                              | 74,585      |
| Other receipts.....   | 144,345                     | 1,111,001                                       | 52,134   | 11,151              | 759,870   | 527,921        | 82,641        | 149,308                              | 6,343,477                  | 2,814,604                      | 362,810                            | 1,347,243   |
| Total deductions.....   | 19,405,373                  | 33,021,748                                      | 11,125,508   | 9,225,555           | 102,360,843   | 50,451,941     | 22,641,579    | 23,967,316                           | 441,581,412                | 203,033,299                    | 39,297,960                         | 18,557,697  |
| Cost of sales and operations.....                                       | 42,304,125                  | 26,282,457                                      | 7,144,214  | 6,939,235           | 64,005,931  | 33,491,951     | 13,630,458    | 16,864,048                           | 343,742,037                | 170,796,173                    | 34,680,411                         | 121,741,741 |
| Compensation of officers.....   | 138,182                     | 162,125   | 165,183  | 273,100             | 1,091,399   | 803,955        | 153,048       | 153,048                              | 3,553,274                  | 438,849                        | 557,209                            | 257,216     |
| Compensation of employees.....  | 584,350                     | 355,932   | 140,169  | 79,141              | 84,016  | 34,212         | 28,601        | 21,203                               | 1,281,156                  | 437,916                        | 80,625                             | 40,581      |
| Bad debts.....  | 70,980                      | 20,338  | 25,915   | 27,935              | 268,901   | 94,390         | 111,969       | 62,542                               | 941,170                    | 386,071                        | 42,568                             | 292,104     |
| Rent.....   | 266,495                     | 327,532   | 142,717  | 123,615             | 2,643,327   | 2,164,910      | 334,085       | 144,243                              | 6,138,955                  | 1,244,243                      | 193,352                            | 927,024     |
| Taxes.....  | 1,225,340                   | 806,455   | 315,032  | 245,393             | 7,317,244   | 2,325,044      | 1,826,038     | 2,905,638                            | 6,308,311                  | 2,382,728                      | 251,254                            | 1,943,643   |
| Interest.....   | 719,750                     | 389,072   | 105,075  | 123,735             | 4,816,195   | 1,496,094      | 1,037,256     | 2,266,345                            | 4,752,319                  | 1,148,695                      | 121,067                            | 875,127     |
| Contributions.....  | 28,296                      | 16,847  | 26,669   | 5,666               | 55,625  | 19,713         | 30,697        | 3,415                                | 141,288                    | 9,211                          | 6,763                              | 42,112      |
| Amortization.....   | 1,436,152                   | 2,160   | 4,168  | 1,344               | 16,325  | 8,522          | 6,070         | 2,333                                | 22,955                     | 1,887                          | 1,566                              | 6,027       |
| Depreciation.....   | 1,436,152                   | 893,973   | 478,912  | 210,559             | 11,386,519  | 4,347,564      | 2,959,950     | 4,079,325                            | 3,865,414                  | 1,322,902                      | 199,743                            | 171,880     |
| Depletion.....  | 2,352                       | 13,759  | 363  | 1,463               | 157,397   | 30,233         | 80            | 127,084                              | 90,051                     | 81,761                         | 415                                | 80,067      |
| Advertising.....  | 552,464                     | 86,479  | 276,557  | 224,170             | 62,432  | 336,724        | 180,275       | 108,233                              | 4,664,558                  | 1,023,543                      | 120,915                            | 90,741      |
| Pension, profit-sharing, stock bonus, and annuity plans.....            | 737,109                     | 581,364   | 181,520  | 72,955              | 1,456,596   | 409,102        | 975,907       | 375,887                              | 1,014,186                  | 55,055                         | 72,147                             | 813,887     |
| Other employee benefit plans.....                                       | 867,008                     | 262,773   | 53,157   | 41,242              | 97,383  | 251,812        | 269,831       | 126,340                              | 487,280                    | 179,194                        | 31,096                             | 323,843     |
| Net loss, noncapital assets.....  | 32,304                      | 1,534   | 4,896  | 4,896               | 63,853  | 56,701         | 2,759         | 4,393                                | 60,366                     | 3,552                          | 1,028                              | 128,336     |
| Other deductions.....   | 3,845,150                   | 2,811,878                                       | 1,561,703  | 7,388,640           | 4,379,635   | 1,312,374      | 1,696,581     | 1,696,581                            | 62,307,609                 | 19,916,999                     | 3,086,113                          | 14,157,036  |
| Total receipts less total deductions.....                               | 5,535,229                   | 1,489,336                                       | 1,588,950  | 630,760             | 10,426,218  | 1,211,861      | 4,924,260     | 4,390,097                            | 10,317,073                 | 4,427,307                      | 447,845                            | 3,423,767   |
| Constructive taxable income from related foreign corporations.....      | 135,949                     | 8,694   | 69,993   | 8,726               | 12,799  | 6,437          | 4,760         | 1,602                                | 50,215                     | 18,368                         | 1,965                              | 16,348      |
| Gross profit (less loss).....   | 15,682,091                  | 7,650,000                                       | 5,290,647  | 3,360,131           | 45,126,221  | 15,908,383     | 13,275,860    | 15,941,532                           | 98,767,437                 | 33,245,489                     | 4,568,510                          | 24,436,011  |
| Gross profit.....   | 15,682,091                  | 7,650,000                                       | 5,290,647  | 3,360,131           | 45,126,221  | 15,908,383     | 13,275,860    | 15,941,532                           | 98,767,437                 | 33,245,489                     | 4,568,510                          | 24,436,011  |
| Gross loss.....   | 264                         | 6,732   | 11,344   | 3,697               | 67,910  | 47,095         | 14,056        | 6,360                                | 69,995                     | 49,107                         | 1,502                              | 42,898      |
| Net income (less deficit).....  | 5,631,737                   | 1,443,385                                       | 1,654,869  | 638,786             | 10,916,059  | 1,206,290      | 4,920,069     | 4,389,700                            | 10,355,164                 | 4,430,165                      | 449,305                            | 3,435,148   |
| Net income.....   | 5,631,737                   | 1,443,385                                       | 1,654,869  | 638,786             | 10,916,059  | 1,206,290      | 4,920,069     | 4,389,700                            | 10,355,164                 | 4,430,165                      | 449,305                            | 3,435,148   |
| Deficit.....  | 23,357                      | 134,076   | 93,388   | 715,254             | 11,404,295  | 1,961,116      | 5,033,070     | 4,410,109                            | 11,815,325                 | 4,997,696                      | 522,656                            | 3,841,708   |
| Income subject to tax.....  | 5,586,393                   | 1,439,342                                       | 1,725,179  | 650,996             | 11,004,713  | 1,226,694      | 4,939,269     | 4,336,750                            | 10,289,628                 | 4,386,906                      | 451,935                            | 3,374,158   |
| Income tax.....   | 2,334,384                   | 773,934   | 895,620  | 316,888             | 5,638,605   | 812,091        | 2,571,538     | 2,254,976                            | 4,570,300                  | 203,812                        | 260,480                            | 1,569,275   |
| Investment credit.....  | 86,308                      | 96,453  | 23,773   | 9,576               | 633,821   | 190,341        | 152,875       | 284,605                              | 168,188                    | 52,751                         | 9,289                              | 37,031      |
| Net income (less deficit) after tax.....                                | 2,807,851                   | 817,854   | 783,042  | 331,474             | 5,511,275   | 884,540        | 2,507,406     | 2,439,738                            | 5,953,052                  | 236,782                        | 318,663                            | 1,962,904   |
| Net income after tax.....   | 2,827,226                   | 952,761   | 876,487  | 407,965             | 6,401,634   | 1,341,489      | 2,620,407     | 2,439,738                            | 7,414,195                  | 3,094,626                      | 396,702                            | 2,369,734   |
| Distributions to stockholders:  |                             |   |  |                     |   |                |               |                                      |                            |                                |                                    |             |
| Cash and property except on stock.....                                  | 1,804,979                   | 387,684   | 362,938  | 111,277             | 5,432,679   | 919,694        | 1,761,949     | 2,157,036                            | 2,137,770                  | 707,454                        | 93,818                             | 530,469     |
| Corporation's own stock.....  | 145,675                     | 65,770  | 39,250   | 23,859              | 193,509   | 132,683        | 34,404        | 26,422                               | 375,778                    | 192,454                        | 21,715                             | 145,675     |

Footnote at end of table.

Table 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item   | Wholesale and retail trade—Continued             |                            |             |   |                              |   |                            |                     |           |               | Finance, insurance, and real estate      |         |             |
|--|--|----------------------------|-------------|---|------------------------------|---|----------------------------|---------------------|-----------|---------------|--|---------|-------------|
|  | Retail trade                                     |                            |             |   |                              |   |                            |                     |           |               | Wholesale and retail trade not allocable | Total   | Banking     |
| Total  | Building materials, hardware, and farm equipment | General merchandise stores | Food stores | Automotive dealers and service stations | Apparel and accessory stores | Furniture, home furnishings, and equipment stores | Eating and drinking places | Other retail stores |           |               | (49)                                     | (50)    | (51)        |
| (40)   | (41)   | (42)                       | (43)        | (44)                                    | (45)                         | (46)  | (47)                       | (48)                |           |               | (49)                                     | (50)    | (51)        |
| Number of returns.....   | 29,281   | 16,016                     | 22,574      | 51,327                                  | 34,429                       | 29,097  | 58,289                     | 72,989              |           |               | 4,267                                    | 407,192 | 13,497      |
|  | 334,602  |                            |             |   |                              |   |                            |                     |           |               |  |         |             |
| <i>(Thousand dollars)</i>  |  |                            |             |   |                              |   |                            |                     |           |               |  |         |             |
| Total assets.....  | 89,637,929                                       | 7,135,323                  | 29,212,048  | 14,800,205                              | 6,087,869                    | 5,716,272   | 5,365,305                  | 11,236,022          | 1,099,224 | 1,202,918,139 | 575,565,535                              |         | 204,724,286 |
| Total receipts.....  | 241,433,185                                      | 14,423,045                 | 50,984,229  | 58,424,174                              | 13,771,426                   | 11,652,114  | 13,108,754                 | 29,828,970          | 3,004,693 | 140,905,082   | 30,232,237                               |         | 16,081,182  |
| Business receipts.....   | 235,504,058                                      | 14,128,693                 | 48,194,232  | 57,712,594                              | 13,446,845                   | 11,231,259  | 12,760,818                 | 24,984,980          | 2,963,922 | 76,636,379    | 3,751,175                                |         | 4,219,001   |
| Interest on Government obligations:                                    |  |                            |             |   |                              |   |                            |                     |           |               |  |         |             |
| United States.....   | 18,645   | 1,477                      | 7,551       | 854                                     | 2,371                        | 1,464   | 1,357                      | 1,990               | 86        | 4,554,792     | 3,252,133                                |         | 553,666     |
| State and local.....   | 4,405  | 39                         | 2,690       | 202                                     | 619                          | 146   | 385                        | 438                 | 209       | 2,438,397     | 1,814,912                                |         | 29,075      |
| Other interest.....  | 350,459  | 31,663                     | 187,553     | 60,550                                  | 25,286                       | 32,191  | 18,452                     | 60,421              | 4,362     | 4,516,259     | 20,306,011                               |         | 10,239,976  |
| Rents.....   | 770,365  | 41,432                     | 232,446     | 186,092                                 | 65,874                       | 29,490  | 71,206                     | 73,162              | 8,266     | 6,126,885     | 404,566                                  |         | 218,022     |
| Royalties.....   | 11,993   | 594                        | 1,021       | 357                                     | 271                          | 453   | 7,062                      | 1,681               | 21        | 716,359       | 4,877                                    |         | 4,313       |
| Net short-term capital gain reduced by net long-term capital loss..... | 8,732  | 920                        | 897         | 1,011                                   | 1,786                        | 668   | 2,114                      | 820                 | 113       | 250,442       | 10,856                                   |         | 7,813       |
| Net long-term capital gain reduced by net short-term capital loss..... | 193,979  | 21,425                     | 35,424      | 16,771                                  | 13,171                       | 8,086   | 36,687                     | 22,580              | 1,102     | 5,689,400     | 216,277                                  |         | 113,344     |
| Net gain, noncapital assets.....                                       | 60,659   | 9,439                      | 5,565       | 8,777                                   | 1,483                        | 9,917   | 13,404                     | 4,963               | 389       | 4,005,405     | 13,356                                   |         | 53,437      |
| Dividends, domestic corporations.....                                  | 69,031   | 4,448                      | 22,423      | 4,025                                   | 13,000                       | 2,441   | 3,701                      | 13,273              | 1,501     | 3,093,045     | 117,245                                  |         | 50,697      |
| Dividends, foreign corporations.....                                   | 3,373  | 47                         | 33,765      | 428,044                                 | 200,650                      | 338,988   | 193,416                    | 438,846             | 24,362    | 2,974,034     | 331,272                                  |         | 1,130       |
| Other receipts.....  | 4,304,991  | 185,823                    | 2,260,643   | 237,516                                 | 200,650                      | 338,988   | 193,416                    | 438,846             | 24,362    | 2,974,034     | 331,272                                  |         | 590,708     |
| Total deductions.....  | 235,607,855                                      | 14,022,004                 | 48,899,139  | 57,726,792                              | 13,221,908                   | 11,373,579  | 12,832,341                 | 24,913,729          | 2,940,258 | 129,428,493   | 26,148,612                               |         | 15,219,961  |
| Cost of sales and operations.....                                      | 170,669,086                                      | 10,743,313                 | 30,153,645  | 48,617,627                              | 8,603,093                    | 7,421,142   | 5,842,817                  | 17,318,602          | 2,276,946 | 38,332,934    | 70,685                                   |         | 749,406     |
| Compensation of officers.....  | 4,454,850  | 459,459                    | 311,681     | 325,767                                 | 403,197                      | 482,732   | 522,519                    | 968,843             | 84,913    | 4,442,694     | 1,653,026                                |         | 490,697     |
| Repairs.....   | 182,697  | 48,364                     | 182,413     | 109,241                                 | 38,979                       | 32,454  | 148,080                    | 100,951             | 10,543    | 607,128       | 121,909                                  |         | 54,729      |
| Bad debts.....   | 547,209  | 60,520                     | 174,082     | 95,053                                  | 37,079                       | 65,673  | 14,162                     | 77,766              | 7,890     | 2,324,137     | 1,122,446                                |         | 987,300     |
| Rent.....  | 4,838,249  | 133,667                    | 1,204,176   | 792,567                                 | 645,006                      | 287,599   | 645,743                    | 699,368             | 35,743    | 1,704,715     | 490,169                                  |         | 178,546     |
| Taxes.....   | 3,585,485  | 217,345                    | 1,083,500   | 544,374                                 | 493,951                      | 190,245   | 436,852                    | 417,304             | 41,102    | 4,760,934     | 846,730                                  |         | 311,288     |
| Interest.....  | 1,589,087  | 93,629                     | 636,394     | 105,739                                 | 57,523                       | 83,875  | 99,286                     | 136,597             | 14,537    | 24,651,331    | 12,632,731                               |         | 8,467,936   |
| Contributions.....   | 86,130   | 4,466                      | 35,033      | 1,156                                   | 7,473                        | 4,585   | 3,020                      | 10,232              | 14,937    | 121,183       | 53,744                                   |         | 13,242      |
| Amortization.....  | 13,313   | 551                        | 1,339       | 1,724                                   | 706                          | 337   | 4,104                      | 3,905               | 3         | 98,463        | 3,104                                    |         | 81,116      |
| Depreciation.....  | 2,512,364  | 150,732                    | 673,227     | 515,778                                 | 115,663                      | 92,123  | 341,802                    | 296,642             | 30,148    | 3,531,061     | 705,259                                  |         | 277,334     |
| Depletion.....   | 8,254  | 1,805                      | 2,464       | 1,556                                   | 123                          | 682   | 90                         | 1,501               | 36        | 559,870       | 2,151                                    |         | 2,587       |
| Advertising.....   | 3,619,100  | 103,657                    | 1,285,805   | 645,926                                 | 260,392                      | 318,146   | 161,719                    | 332,229             | 19,915    | 1,096,359     | 379,154                                  |         | 228,361     |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 555,605  | 27,172                     | 208,122     | 61,585                                  | 35,541                       | 28,562  | 21,189                     | 62,397              | 7,536     | 1,102,587     | 411,136                                  |         | 77,968      |
| Other employee benefit plans.....                                      | 304,796  | 15,350                     | 55,509      | 120,802                                 | 12,553                       | 11,173  | 24,025                     | 33,623              | 3,290     | 234,458       | 103,731                                  |         | 24,346      |
| Net loss, noncapital assets.....                                       | 37,581   | 2,350                      | 5,362       | 3,147                                   | 1,762                        | 2,419   | 5,284                      | 9,910               | 188       | 784,995       | 587,434                                  |         | 98,134      |
| Other deductions.....  | 41,984,049                                       | 1,961,664                  | 12,916,577  | 7,271,990                               | 2,770,934                    | 2,351,859   | 4,561,568                  | 4,533,859           | 406,561   | 45,055,444    | 6,965,203                                |         | 3,176,970   |
| Total receipts less total deductions.....                              | 5,825,331  | 401,041                    | 2,085,091   | 822,398                                 | 697,382                      | 278,547   | 276,413                    | 714,941             | 64,435    | 17,476,589    | 4,083,625                                |         | 861,221     |
| Constructive taxable income from related foreign corporations.....     | 31,847   | -                          | 31,499      | 200                                     | -                            | -   | 148                        | -                   | -         | 34,501        | 4,004                                    |         | 3,477       |
| Gross profit (less loss).....  | 64,834,972                                       | 3,385,380                  | 18,040,607  | 9,094,967                               | 4,843,752                    | 3,810,117   | 6,918,001                  | 7,666,378           | 686,976   | 38,283,645    | 3,680,490                                |         | 3,469,595   |
| Gross profit.....  | 64,834,972                                       | 3,385,380                  | 18,040,607  | 9,094,967                               | 4,843,752                    | 3,810,117   | 6,918,001                  | 7,666,378           | 686,976   | 38,283,645    | 3,680,490                                |         | 3,469,595   |
| Gross loss.....  | 20,688   | 1,686                      | 2,293       | 814                                     | 2,486                        | 1,564   | 442                        | 6,960               | -         | 36,550        | -  |         | 886         |
| Net income (less deficit).....   | 5,851,773  | 400,882                    | 2,113,900   | 821,732                                 | 548,899                      | 278,401   | 276,176                    | 714,903             | 64,226    | 15,074,693    | 2,272,717                                |         | 835,623     |
| Net income.....  | 6,766,316  | 477,697                    | 2,190,910   | 916,263                                 | 618,263                      | 363,389   | 456,053                    | 871,333             | 71,917    | 16,998,989    | 2,403,108                                |         | 1,263,599   |
| Deficit.....   | 894,543  | 76,715                     | 79,010      | 94,551                                  | 155,228                      | 84,988  | 179,877                    | 156,830             | 7,691     | 1,924,296     | 130,591                                  |         | 427,776     |
| Income subject to tax.....   | 5,836,450  | 362,020                    | 2,093,055   | 835,066                                 | 511,398                      | 276,790   | 354,441                    | 689,390             | 66,272    | 9,534,666     | 2,248,752                                |         | 1,135,243   |
| Income tax.....  | 2,589,534  | 135,495                    | 1,060,228   | 405,667                                 | 204,969                      | 102,441   | 132,697                    | 266,814             | 25,159    | 4,226,144     | 1,079,765                                |         | 499,741     |
| Investment credit.....   | 114,247  | 4,481                      | 39,252      | 7,991                                   | 4,672                        | 1,446   | 13,773                     | 10,556              | 1,190     | 96,647        | 46,467                                   |         | 18,790      |
| Net income (less deficit) after tax.....                               | 3,376,486  | 265,963                    | 1,092,924   | 426,141                                 | 348,602                      | 177,466   | 337,252                    | 438,245             | 40,217    | 10,943,196    | 1,239,419                                |         | 34,648      |
| Net income after tax.....  | 4,271,661  | 342,729                    | 1,169,985   | 581,225                                 | 417,982                      | 222,594   | 357,345                    | 613,141             | 47,908    | 12,670,812    | 1,570,100                                |         | 782,555     |
| Distributions to stockholders:   |  |                            |             |   |                              |   |                            |                     |           |               |  |         |             |
| Cash and property except own stock.....                                | 1,424,355  | 78,718                     | 597,770     | 234,748                                 | 110,241                      | 64,955  | 75,259                     | 167,388             | 5,961     | 7,395,002     | 1,481,431                                |         | 427,899     |
| Corporation's own stock.....   | 182,572  | 15,511                     | 41,839      | 22,752                                  | 26,387                       | 12,063  | 17,452                     | 27,730              | 756       | 1,042,152     | 255,237                                  |         | 21,298      |

Footnote at end of table.



## ALL ACTIVE CORPORATION RETURNS

Table 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Description of activity               | Number of corporations | Gross receipts | Less: Cost of goods sold | Gross profit | Less: Operating expenses | Operating profit | Less: Interest expense | Income before taxes | Less: Federal income tax | Income after taxes | Less: Dividends paid | Retained earnings |
|---------------------------------------|------------------------|----------------|--------------------------|--------------|--------------------------|------------------|------------------------|---------------------|--------------------------|--------------------|----------------------|-------------------|
|                                       |                        |                |                          |              |                          |                  |                        |                     |                          |                    |                      |                   |
| Total                                 | 3,333                  | 1,033,443      | 333,443                  | 700,000      | 233,443                  | 466,557          | 133,443                | 333,114             | 133,443                  | 200,000            | 133,443              | 1,033,443         |
| Chemical and allied products          | 333                    | 1,033,443      | 333,443                  | 700,000      | 233,443                  | 466,557          | 133,443                | 333,114             | 133,443                  | 200,000            | 133,443              | 1,033,443         |
| Food and kindred products             | 333                    | 1,033,443      | 333,443                  | 700,000      | 233,443                  | 466,557          | 133,443                | 333,114             | 133,443                  | 200,000            | 133,443              | 1,033,443         |
| Textile mill                          | 333                    | 1,033,443      | 333,443                  | 700,000      | 233,443                  | 466,557          | 133,443                | 333,114             | 133,443                  | 200,000            | 133,443              | 1,033,443         |
| Business equipment                    | 333                    | 1,033,443      | 333,443                  | 700,000      | 233,443                  | 466,557          | 133,443                | 333,114             | 133,443                  | 200,000            | 133,443              | 1,033,443         |
| Transportation equipment              | 333                    | 1,033,443      | 333,443                  | 700,000      | 233,443                  | 466,557          | 133,443                | 333,114             | 133,443                  | 200,000            | 133,443              | 1,033,443         |
| Other equipment                       | 333                    | 1,033,443      | 333,443                  | 700,000      | 233,443                  | 466,557          | 133,443                | 333,114             | 133,443                  | 200,000            | 133,443              | 1,033,443         |
| Real estate                           | 333                    | 1,033,443      | 333,443                  | 700,000      | 233,443                  | 466,557          | 133,443                | 333,114             | 133,443                  | 200,000            | 133,443              | 1,033,443         |
| Other                                 | 333                    | 1,033,443      | 333,443                  | 700,000      | 233,443                  | 466,557          | 133,443                | 333,114             | 133,443                  | 200,000            | 133,443              | 1,033,443         |
| Net income (less deficit)             | 3,333                  | 1,033,443      | 333,443                  | 700,000      | 233,443                  | 466,557          | 133,443                | 333,114             | 133,443                  | 200,000            | 133,443              | 1,033,443         |
| Net income (less deficit) after taxes | 3,333                  | 1,033,443      | 333,443                  | 700,000      | 233,443                  | 466,557          | 133,443                | 333,114             | 133,443                  | 200,000            | 133,443              | 1,033,443         |
| Net income after taxes                | 3,333                  | 1,033,443      | 333,443                  | 700,000      | 233,443                  | 466,557          | 133,443                | 333,114             | 133,443                  | 200,000            | 133,443              | 1,033,443         |
| Distributions to stockholders:        | 3,333                  | 1,033,443      | 333,443                  | 700,000      | 233,443                  | 466,557          | 133,443                | 333,114             | 133,443                  | 200,000            | 133,443              | 1,033,443         |
| Cash and property except own stock    | 3,333                  | 1,033,443      | 333,443                  | 700,000      | 233,443                  | 466,557          | 133,443                | 333,114             | 133,443                  | 200,000            | 133,443              | 1,033,443         |
| Corporate's own stock                 | 3,333                  | 1,033,443      | 333,443                  | 700,000      | 233,443                  | 466,557          | 133,443                | 333,114             | 133,443                  | 200,000            | 133,443              | 1,033,443         |
| Negative amount                       | 3,333                  | 1,033,443      | 333,443                  | 700,000      | 233,443                  | 466,557          | 133,443                | 333,114             | 133,443                  | 200,000            | 133,443              | 1,033,443         |

NOTE: Estimates are rounded and may not add to totals. See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 5.3.—INCOME STATEMENT FOR SELECTED INDUSTRIES

| Item   | Agriculture, forestry, and fisheries |               |               |               | Mining        |               |               |               | Nonmetallic minerals, except fuels | Contract construction | Manufacturing |                           |                      |                               |
|--|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------------------------|-----------------------|---------------|---------------------------|----------------------|-------------------------------|
|  | All industries                       | (1)           | (2)           | (3)           | (4)           | (5)           | (6)           | (7)           |                                    |                       | Total         | Food and kindred products | Tobacco manufactures | Textile mill textile products |
| Number of returns.....   | 999,308                              | 1,102         | 1,102         | 6,843         | 708           | 708           | 5,954         | 4,035         | 132,293                            | 102                   | 10,931        | 4,526                     | 1,320                | 1,320                         |
| Total assets.....  | 1,977,970,031                        | 1,977,970,031 | 1,977,970,031 | 1,977,970,031 | 1,977,970,031 | 1,977,970,031 | 1,977,970,031 | 1,977,970,031 | 1,977,970,031                      | 1,977,970,031         | 1,977,970,031 | 1,977,970,031             | 1,977,970,031        | 1,977,970,031                 |
| Total receipts.....  | 1,349,977,424                        | 1,349,977,424 | 1,349,977,424 | 1,349,977,424 | 1,349,977,424 | 1,349,977,424 | 1,349,977,424 | 1,349,977,424 | 1,349,977,424                      | 1,349,977,424         | 1,349,977,424 | 1,349,977,424             | 1,349,977,424        | 1,349,977,424                 |
| Business receipts.....   | 1,349,977,424                        | 1,349,977,424 | 1,349,977,424 | 1,349,977,424 | 1,349,977,424 | 1,349,977,424 | 1,349,977,424 | 1,349,977,424 | 1,349,977,424                      | 1,349,977,424         | 1,349,977,424 | 1,349,977,424             | 1,349,977,424        | 1,349,977,424                 |
| Interest on government obligations:                                    |                                      |               |               |               |               |               |               |               |                                    |                       |               |                           |                      |                               |
| United States.....   | 4,543,981                            | 4,543,981     | 4,543,981     | 4,543,981     | 4,543,981     | 4,543,981     | 4,543,981     | 4,543,981     | 4,543,981                          | 4,543,981             | 4,543,981     | 4,543,981                 | 4,543,981            | 4,543,981                     |
| State and local.....   | 3,302,898                            | 3,302,898     | 3,302,898     | 3,302,898     | 3,302,898     | 3,302,898     | 3,302,898     | 3,302,898     | 3,302,898                          | 3,302,898             | 3,302,898     | 3,302,898                 | 3,302,898            | 3,302,898                     |
| Other interest.....  | 40,536,235                           | 40,536,235    | 40,536,235    | 40,536,235    | 40,536,235    | 40,536,235    | 40,536,235    | 40,536,235    | 40,536,235                         | 40,536,235            | 40,536,235    | 40,536,235                | 40,536,235           | 40,536,235                    |
| Rents.....   | 8,831,793                            | 8,831,793     | 8,831,793     | 8,831,793     | 8,831,793     | 8,831,793     | 8,831,793     | 8,831,793     | 8,831,793                          | 8,831,793             | 8,831,793     | 8,831,793                 | 8,831,793            | 8,831,793                     |
| Royalties.....   | 14,851                               | 14,851        | 14,851        | 14,851        | 14,851        | 14,851        | 14,851        | 14,851        | 14,851                             | 14,851                | 14,851        | 14,851                    | 14,851               | 14,851                        |
| Net short-term capital gain reduced by net long-term capital loss..... | 361,912                              | 361,912       | 361,912       | 361,912       | 361,912       | 361,912       | 361,912       | 361,912       | 361,912                            | 361,912               | 361,912       | 361,912                   | 361,912              | 361,912                       |
| Net long-term capital gain reduced by net short-term capital loss..... | 8,937,130                            | 8,937,130     | 8,937,130     | 8,937,130     | 8,937,130     | 8,937,130     | 8,937,130     | 8,937,130     | 8,937,130                          | 8,937,130             | 8,937,130     | 8,937,130                 | 8,937,130            | 8,937,130                     |
| Net gain, noncapital asset.....  | 4,191,543                            | 4,191,543     | 4,191,543     | 4,191,543     | 4,191,543     | 4,191,543     | 4,191,543     | 4,191,543     | 4,191,543                          | 4,191,543             | 4,191,543     | 4,191,543                 | 4,191,543            | 4,191,543                     |
| Dividends, domestic corporations.....                                  | 4,681,627                            | 4,681,627     | 4,681,627     | 4,681,627     | 4,681,627     | 4,681,627     | 4,681,627     | 4,681,627     | 4,681,627                          | 4,681,627             | 4,681,627     | 4,681,627                 | 4,681,627            | 4,681,627                     |
| Dividends, foreign corporations.....                                   | 5,087,704                            | 5,087,704     | 5,087,704     | 5,087,704     | 5,087,704     | 5,087,704     | 5,087,704     | 5,087,704     | 5,087,704                          | 5,087,704             | 5,087,704     | 5,087,704                 | 5,087,704            | 5,087,704                     |
| Other receipts.....  | 15,000,746                           | 15,000,746    | 15,000,746    | 15,000,746    | 15,000,746    | 15,000,746    | 15,000,746    | 15,000,746    | 15,000,746                         | 15,000,746            | 15,000,746    | 15,000,746                | 15,000,746           | 15,000,746                    |
| Total deductions.....  | 1,515,635,310                        | 1,515,635,310 | 1,515,635,310 | 1,515,635,310 | 1,515,635,310 | 1,515,635,310 | 1,515,635,310 | 1,515,635,310 | 1,515,635,310                      | 1,515,635,310         | 1,515,635,310 | 1,515,635,310             | 1,515,635,310        | 1,515,635,310                 |
| Cost of sales and operations.....                                      | 878,686,065                          | 878,686,065   | 878,686,065   | 878,686,065   | 878,686,065   | 878,686,065   | 878,686,065   | 878,686,065   | 878,686,065                        | 878,686,065           | 878,686,065   | 878,686,065               | 878,686,065          | 878,686,065                   |
| Compensation of officers.....  | 139,826                              | 139,826       | 139,826       | 139,826       | 139,826       | 139,826       | 139,826       | 139,826       | 139,826                            | 139,826               | 139,826       | 139,826                   | 139,826              | 139,826                       |
| Rentals.....   | 10,683,546                           | 10,683,546    | 10,683,546    | 10,683,546    | 10,683,546    | 10,683,546    | 10,683,546    | 10,683,546    | 10,683,546                         | 10,683,546            | 10,683,546    | 10,683,546                | 10,683,546           | 10,683,546                    |
| Bad debts.....   | 1,902,616                            | 1,902,616     | 1,902,616     | 1,902,616     | 1,902,616     | 1,902,616     | 1,902,616     | 1,902,616     | 1,902,616                          | 1,902,616             | 1,902,616     | 1,902,616                 | 1,902,616            | 1,902,616                     |
| Rent.....  | 15,248,657                           | 15,248,657    | 15,248,657    | 15,248,657    | 15,248,657    | 15,248,657    | 15,248,657    | 15,248,657    | 15,248,657                         | 15,248,657            | 15,248,657    | 15,248,657                | 15,248,657           | 15,248,657                    |
| Taxes.....   | 36,647,777                           | 36,647,777    | 36,647,777    | 36,647,777    | 36,647,777    | 36,647,777    | 36,647,777    | 36,647,777    | 36,647,777                         | 36,647,777            | 36,647,777    | 36,647,777                | 36,647,777           | 36,647,777                    |
| Interest.....  | 115,956                              | 115,956       | 115,956       | 115,956       | 115,956       | 115,956       | 115,956       | 115,956       | 115,956                            | 115,956               | 115,956       | 115,956                   | 115,956              | 115,956                       |
| Contributions.....   | 999,431                              | 999,431       | 999,431       | 999,431       | 999,431       | 999,431       | 999,431       | 999,431       | 999,431                            | 999,431               | 999,431       | 999,431                   | 999,431              | 999,431                       |
| Amortization.....  | 231,430                              | 231,430       | 231,430       | 231,430       | 231,430       | 231,430       | 231,430       | 231,430       | 231,430                            | 231,430               | 231,430       | 231,430                   | 231,430              | 231,430                       |
| Depreciation.....  | 8,619,960                            | 8,619,960     | 8,619,960     | 8,619,960     | 8,619,960     | 8,619,960     | 8,619,960     | 8,619,960     | 8,619,960                          | 8,619,960             | 8,619,960     | 8,619,960                 | 8,619,960            | 8,619,960                     |
| Depletion.....   | 773,630                              | 773,630       | 773,630       | 773,630       | 773,630       | 773,630       | 773,630       | 773,630       | 773,630                            | 773,630               | 773,630       | 773,630                   | 773,630              | 773,630                       |
| Advertising.....   | 26,382                               | 26,382        | 26,382        | 26,382        | 26,382        | 26,382        | 26,382        | 26,382        | 26,382                             | 26,382                | 26,382        | 26,382                    | 26,382               | 26,382                        |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 9,484,368                            | 9,484,368     | 9,484,368     | 9,484,368     | 9,484,368     | 9,484,368     | 9,484,368     | 9,484,368     | 9,484,368                          | 9,484,368             | 9,484,368     | 9,484,368                 | 9,484,368            | 9,484,368                     |
| Other employee benefit plans.....                                      | 5,074,060                            | 5,074,060     | 5,074,060     | 5,074,060     | 5,074,060     | 5,074,060     | 5,074,060     | 5,074,060     | 5,074,060                          | 5,074,060             | 5,074,060     | 5,074,060                 | 5,074,060            | 5,074,060                     |
| Net loss, noncapital assets.....                                       | 734,797                              | 734,797       | 734,797       | 734,797       | 734,797       | 734,797       | 734,797       | 734,797       | 734,797                            | 734,797               | 734,797       | 734,797                   | 734,797              | 734,797                       |
| Other deductions.....  | 175,859,645                          | 175,859,645   | 175,859,645   | 175,859,645   | 175,859,645   | 175,859,645   | 175,859,645   | 175,859,645   | 175,859,645                        | 175,859,645           | 175,859,645   | 175,859,645               | 175,859,645          | 175,859,645                   |
| Total receipts less total deductions.....                              | 96,342,115                           | 96,342,115    | 96,342,115    | 96,342,115    | 96,342,115    | 96,342,115    | 96,342,115    | 96,342,115    | 96,342,115                         | 96,342,115            | 96,342,115    | 96,342,115                | 96,342,115           | 96,342,115                    |
| Constructive taxable income from related foreign corporations.....     | 1,068,785                            | 1,068,785     | 1,068,785     | 1,068,785     | 1,068,785     | 1,068,785     | 1,068,785     | 1,068,785     | 1,068,785                          | 1,068,785             | 1,068,785     | 1,068,785                 | 1,068,785            | 1,068,785                     |
| Gross profit (less loss).....  | 377,920,090                          | 377,920,090   | 377,920,090   | 377,920,090   | 377,920,090   | 377,920,090   | 377,920,090   | 377,920,090   | 377,920,090                        | 377,920,090           | 377,920,090   | 377,920,090               | 377,920,090          | 377,920,090                   |
| Gross profit.....  | 377,920,090                          | 377,920,090   | 377,920,090   | 377,920,090   | 377,920,090   | 377,920,090   | 377,920,090   | 377,920,090   | 377,920,090                        | 377,920,090           | 377,920,090   | 377,920,090               | 377,920,090          | 377,920,090                   |
| Gross loss.....  | 149,228                              | 149,228       | 149,228       | 149,228       | 149,228       | 149,228       | 149,228       | 149,228       | 149,228                            | 149,228               | 149,228       | 149,228                   | 149,228              | 149,228                       |
| Net income.....  | 95,102,002                           | 95,102,002    | 95,102,002    | 95,102,002    | 95,102,002    | 95,102,002    | 95,102,002    | 95,102,002    | 95,102,002                         | 95,102,002            | 95,102,002    | 95,102,002                | 95,102,002           | 95,102,002                    |
| Income subject to tax.....   | 81,408,539                           | 81,408,539    | 81,408,539    | 81,408,539    | 81,408,539    | 81,408,539    | 81,408,539    | 81,408,539    | 81,408,539                         | 81,408,539            | 81,408,539    | 81,408,539                | 81,408,539           | 81,408,539                    |
| Income tax.....  | 39,685,085                           | 39,685,085    | 39,685,085    | 39,685,085    | 39,685,085    | 39,685,085    | 39,685,085    | 39,685,085    | 39,685,085                         | 39,685,085            | 39,685,085    | 39,685,085                | 39,685,085           | 39,685,085                    |
| Investment credit.....   | 21,384,091                           | 21,384,091    | 21,384,091    | 21,384,091    | 21,384,091    | 21,384,091    | 21,384,091    | 21,384,091    | 21,384,091                         | 21,384,091            | 21,384,091    | 21,384,091                | 21,384,091           | 21,384,091                    |
| Net income after tax.....  | 57,801,008                           | 57,801,008    | 57,801,008    | 57,801,008    | 57,801,008    | 57,801,008    | 57,801,008    | 57,801,008    | 57,801,008                         | 57,801,008            | 57,801,008    | 57,801,008                | 57,801,008           | 57,801,008                    |
| Distributions to stockholders:   |                                      |               |               |               |               |               |               |               |                                    |                       |               |                           |                      |                               |
| Cash and property except own stock.....                                | 30,595,387                           | 30,595,387    | 30,595,387    | 30,595,387    | 30,595,387    | 30,595,387    | 30,595,387    | 30,595,387    | 30,595,387                         | 30,595,387            | 30,595,387    | 30,595,387                | 30,595,387           | 30,595,387                    |
| Corporation's own stock.....   | 3,134,340                            | 3,134,340     | 3,134,340     | 3,134,340     | 3,134,340     | 3,134,340     | 3,134,340     | 3,134,340     | 3,134,340                          | 3,134,340             | 3,134,340     | 3,134,340                 | 3,134,340            | 3,134,340                     |

Footnotes at end of table.



Table 5.3—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Manufacturer—Continued  |   |                           |                         |                               |   |  |                              |                                 |                          |  |                              |                                   |
|---|---|---------------------------|-------------------------|-------------------------------|---|--|------------------------------|---------------------------------|--------------------------|--|------------------------------|-----------------------------------|
| Item  | Furniture and wood products, except furniture | Paper and allied products | Printing and publishing | Chemicals and allied products | Petroleum refining and related industries | Rubber and miscellaneous plastics products | Leather and leather products | Stone, clay, and glass products | Primary metal industries | Fabricated metal products, machinery, and transportation equipment | Machinery, except electrical | Electrical equipment and supplies |
| (14)  | (15)  | (16)                      | (17)                    | (18)                          | (19)                                      | (20)                                       | (21)                         | (22)                            | (23)                     | (24)   | (25)                         | (26)                              |
| Number of return.....   | 4,708   | 1,641                     | 6,381                   | 694                           | 2,483                                     | 3,770                                      | 3,014                        | 16,017                          | 3,821                    |  |                              |                                   |
| (Thousand dollars)  |   |                           |                         |                               |   |  |                              |                                 |                          |  |                              |                                   |
| Total assets.....   | 3,959,514                                     | 16,446,716                | 14,000,504              | 41,113,044                    | 74,380,022                                | 1,139,458                                  | 3,117,330                    | 1,031,826                       | 43,681,124               | 22,760,693   | 36,111,068                   | 33,559,009                        |
| Total receipts.....   | 11,944,355                                    | 6,557,984                 | 10,117,126              | 50,181,512                    | 65,011,444                                | 1,497,774                                  | 5,374,157                    | 1,080,493                       | 31,829,728               | 34,015,197   | 47,431,921                   | 44,131,981                        |
| Business receipts.....  | 6,424,884                                     | 1,594,717                 | 10,019,698              | 42,807,915                    | 60,818,404                                | 1,153,169                                  | 5,278,680                    | 1,076,545                       | 31,076,319               | 33,471,019   | 44,115,373                   | 43,331,361                        |
| Interest on Government obligations:                                     |   |                           |                         |                               |   |  |                              |                                 |                          |  |                              |                                   |
| United States.....  | 3,502   | 1,330                     | 13,795                  | 10,300                        | 65,078                                    | 3,243                                      | 427                          | 8,930                           | 40,136                   | 933  | 3,756                        | 9,739                             |
| State and local.....  | 1,999,007                                     | 4,381                     | 4,331                   | 10,429                        | 39,005                                    | 2,396                                      | 317                          | 4,109                           | 47,756                   | 2,416  | 4,001                        | 4,744                             |
| Other interest.....   | 1,797   | 7,305                     | 75,911                  | 176,332                       | 259,004                                   | 4,916                                      | 10,403                       | 36,342                          | 135,112                  | 79,661   | 1,000,380                    | 139,574                           |
| Rent.....   | 1,797   | 4,112                     | 67,643                  | 59,119                        | 537,551                                   | 9,185                                      | 4,141                        | 77,177                          | 77,578                   | 51,015   | 47,360                       | 47,661                            |
| Royalties.....  | 1,786   | 1,527                     | 31,034                  | 34,316                        | 107,123                                   | 7,054                                      | 1,967                        | 26,417                          | 18,899                   | 37,441   | 34,113                       | 46,114                            |
| Net short-term capital gain reduced by net short-term capital loss..... | 897   | 217                       | 963                     | 4,410                         | 5,016                                     | 505  | 275                          | 598                             | 1,153                    | 3,111  | 11,179                       | 3,196                             |
| Net long-term capital gain reduced by net short-term capital loss.....  | 84,000  | 1,111                     | 15,013                  | 100,038                       | 177,540                                   | 3,609                                      | 10,957                       | 45,554                          | 76,005                   | 93,430   | 108,176                      | 127,738                           |
| Net gain, noncapital assets.....  | 9,810   | 7,149                     | 11,438                  | 20,110                        | 29,755                                    | 1,483                                      | 1,031                        | 8,538                           | 11,981                   | 16,460   | 21,140                       | 24,751                            |
| Dividends, domestic corporations.....                                   | 9,952   | 40,363                    | 59,117                  | 80,016                        | 769,736                                   | 11,791                                     | 17,528                       | 22,769                          | 113,527                  | 24,118   | 31,047                       | 19,116                            |
| Dividends, foreign corporations.....                                    | 7,779   | 4,354                     | 16,377                  | 186,792                       | 466,987                                   | 3,910                                      | 1,403                        | 33,316                          | 83,049                   | 31,004   | 111,511                      | 111,511                           |
| Other receipts.....   | 8,225   | 113,978                   | 32,176                  | 186,775                       | 1,705,574                                 | 60,030                                     | 47,996                       | 76,998                          | 139,503                  | 168,351  | 386,080                      | 322,141                           |
| Total deductions.....   | 6,080,364                                     | 16,780,878                | 18,717,941              | 44,668,451                    | 60,818,447                                | 11,494,347                                 | 3,060,000                    | 12,407,389                      | 39,322,379               | 31,444,814   | 40,789,105                   | 40,763,011                        |
| Cost of sales and operation.....  | 7,341,135                                     | 11,913,147                | 11,740,019              | 39,356,997                    | 40,438,881                                | 8,411,186                                  | 3,867,408                    | 8,375,010                       | 29,485,943               | 27,688,110   | 37,688,110                   | 29,735,943                        |
| Compensation of officers.....   | 173,724                                       | 173,969                   | 58,456                  | 377,249                       | 597,456                                   | 147,426                                    | 104,471                      | 20,951                          | 258,227                  | 165,463  | 730,395                      | 385,817                           |
| Repairs.....  | 81,846  | 390,754                   | 111,163                 | 663,620                       | 980,456                                   | 18,470                                     | 337,879                      | 337,879                         | 402,848                  | 441,247  | 465,737                      | 313,375                           |
| Bad debts.....  | 22,613  | 13,944                    | 74,531                  | 86,468                        | 1,291,311                                 | 39,989                                     | 7,106                        | 46,032                          | 33,114                   | 43,176   | 97,244                       | 89,105                            |
| Rent.....   | 60,109  | 156,032                   | 249,008                 | 368,687                       | 891,038                                   | 150,479                                    | 80,489                       | 106,481                         | 245,834                  | 285,481  | 384,004                      | 387,095                           |
| Taxes.....  | 261,377                                       | 420,874                   | 491,333                 | 903,797                       | 1,654,599                                 | 431,599                                    | 121,006                      | 368,622                         | 1,051,362                | 796,342  | 1,187,085                    | 1,047,752                         |
| Interest.....   | 117,683                                       | 36,567                    | 166,711                 | 504,507                       | 665,548                                   | 1,374                                      | 137,936                      | 564,395                         | 352                      | 281,562  | 467,716                      | 531,716                           |
| Contributions.....  | 7,783   | 18,441                    | 39,890                  | 102,661                       | 466,972                                   | 1,374                                      | 5,748                        | 11,730                          | 33,902                   | 31,361   | 47,415                       | 49,742                            |
| Amortization.....   | 337,747                                       | 101,742                   | 547,737                 | 3,081,959                     | 6,611,789                                 | 455  | 420                          | 690                             | 7,383                    | 3,921  | 3,921                        | 3,921                             |
| Depreciation.....   | 405,031                                       | 817,333                   | 547,737                 | 2,081,959                     | 6,611,789                                 | 455  | 420                          | 690                             | 7,383                    | 3,921  | 3,921                        | 3,921                             |
| Depletion.....  | 6,576   | 109,484                   | 6,138                   | 327,631                       | 94,849                                    | 624  | 18                           | 67,035                          | 343,944                  | 4,197  | 8,937                        | 1,578                             |
| Advertising.....  | 48,489  | 135,792                   | 127,463                 | 1,376,605                     | 3,757,769                                 | 188,047                                    | 76,935                       | 92,050                          | 374,595                  | 93,016   | 374,595                      | 614,595                           |
| Pension, profit-sharing, stock bonus, and annuity plans.....            | 7,816   | 116,605                   | 189,417                 | 517,436                       | 389,773                                   | 189,009                                    | 257,788                      | 119,066                         | 577,906                  | 303,141  | 516,556                      | 40,022                            |
| Other employee benefit plans.....                                       | 6,615   | 80,096                    | 84,853                  | 216,554                       | 136,188                                   | 8,004                                      | 19,597                       | 78,860                          | 450,599                  | 183,269  | 316,351                      | 547,785                           |
| Net loss, noncapital assets.....  | 871,674                                       | 1,170,417                 | 1,310,965               | 3,959,871                     | 7,741,705                                 | 1,559,850                                  | 605,762                      | 1,464,478                       | 2,407,709                | 1,703,339  | 6,804,468                    | 3,742,078                         |
| Other deductions.....   | 871,674                                       | 1,170,417                 | 1,310,965               | 3,959,871                     | 7,741,705                                 | 1,559,850                                  | 605,762                      | 1,464,478                       | 2,407,709                | 1,703,339  | 6,804,468                    | 3,742,078                         |
| Total receipts less total deductions.....                               | 897,820                                       | 477,620                   | 4,004,642               | 5,513,031                     | 4,183,775                                 | 1,004,427                                  | 318,149                      | 1,034,904                       | 4,307,349                | 4,565,383  | 4,854,816                    | 3,371,232                         |
| Constructive taxable income from related foreign corporations.....      | 510   | 466                       | 1,104                   | 21,052                        | 6,459                                     | 14,742                                     | 427                          | 13,450                          | 23,150                   | 41,658   | 127,484                      | 54,203                            |
| Gross profit (less loss).....   | 1,800,699                                     | 5,681,380                 | 7,779,679               | 13,454,958                    | 10,589,425                                | 4,311,083                                  | 1,411,472                    | 4,411,635                       | 11,739,086               | 10,010,214   | 16,477,443                   | 13,595,426                        |
| Gross profit.....   | 1,800,699                                     | 5,681,380                 | 7,779,679               | 13,454,958                    | 10,589,425                                | 4,311,083                                  | 1,411,472                    | 4,411,635                       | 11,739,086               | 10,010,214   | 16,477,443                   | 13,595,426                        |
| Gross loss.....   | -   | -                         | -                       | 1,724                         | -   | -  | 31                           | -                               | -                        | 37   | 409                          | 867                               |
| Net income.....   | 897,331                                       | 477,225                   | 4,011,193               | 5,723,704                     | 4,213,530                                 | 1,011,753                                  | 318,399                      | 1,044,115                       | 4,325,737                | 4,604,635  | 4,979,093                    | 3,420,653                         |
| Income subject to tax.....  | 841,500                                       | 426,914                   | 1,358,645               | 3,344,656                     | 3,423,535                                 | 953,385                                    | 287,449                      | 972,943                         | 3,944,933                | 2,458,753  | 4,856,530                    | 3,310,810                         |
| Income tax.....   | 328,394                                       | 214,654                   | 912,622                 | 3,861,861                     | 1,764,024                                 | 486,003                                    | 142,175                      | 446,991                         | 1,941,132                | 1,216,045  | 2,480,699                    | 1,693,570                         |
| Investment credit.....  | 30,853  | 5,970                     | 4,701                   | 165,092                       | 184,385                                   | 34,028                                     | 4,837                        | 44,066                          | 114,238                  | 61,158   | 86,251                       | 88,251                            |
| Net income after tax.....   | 599,790                                       | 268,541                   | 1,124,272               | 1,023,935                     | 2,639,911                                 | 969,778                                    | 180,921                      | 603,469                         | 1,396,869                | 1,451,738  | 2,585,270                    | 1,815,574                         |
| Distributions to stockholders:  |   |                           |                         |                               |   |  |                              |                                 |                          |  |                              |                                   |
| Cash and property except own stock.....                                 | 164,691                                       | 53,006                    | 390,337                 | 4,018,252                     | 2,796,916                                 | 219,307                                    | 63,092                       | 344,053                         | 978,997                  | 543,834  | 1,085,605                    | 868,622                           |
| Corporation's own stock.....  | 107,333                                       | 15,448                    | 51,975                  | 110,838                       | 112,030                                   | 21,074                                     | 3,276                        | 15,550                          | 339,123                  | 126,283  | 119,123                      | 87,506                            |

Table 5.3 -- INCOME STATEMENT FOR SELECTED INDUSTRIES -- Continued

| Item   | Manufacturing—Continued      |   |  |                     | Transportation, communication, electric, gas, and sanitary services |                |               | Wholesale and retail trade           |             |                                |                                    |                       |
|--|------------------------------|---|--|---------------------|---|----------------|---------------|--------------------------------------|-------------|--------------------------------|------------------------------------|-----------------------|
|  | Motor vehicles and equipment | Transportation equipment, except motor vehicles | Scientific instruments, photographic equipment, watches and clocks | Other manufacturing | Total   | Transportation | Communication | Electric, gas, and sanitary services | Total       | Wholesale trade                |                                    |                       |
|  |                              |   |  |                     |   |                |               |                                      |             | Groceries and related products | Machinery, equipment, and supplies | Other wholesale trade |
| (27)   | (28)                         | (29)  | (30)   | (31)                | (32)  | (33)           | (34)          | (35)                                 | (36)        | (37)                           | (38)                               | (39)                  |
| Number of returns.....   | 1,307                        | 1,851   | 2,641  | 7,766               | 41,293  | 31,909         | 4,541         | 4,842                                | 331,752     | 113,702                        | 12,137                             | 84,893                |
| (Thousand dollars)   |                              |   |  |                     |   |                |               |                                      |             |                                |                                    |                       |
| Total assets.....  | 43,477,602                   | 42,364,263                                      | 9,275,798  | 6,535,980           | 210,444,587   | 49,188,126     | 60,351,844    | 100,906,617                          | 142,267,214 | 62,708,589                     | 6,541,934                          | 7,843,216             |
| Total receipts.....  | 58,474,691                   | 30,743,890                                      | 11,709,793   | 9,544,977           | 96,281,941  | 35,978,316     | 27,190,762    | 33,112,863                           | 399,797,938 | 184,683,090                    | 34,837,780                         | 17,295,004            |
| Business receipts.....   | 57,527,388                   | 30,239,799                                      | 11,459,324   | 9,308,183           | 93,724,493  | 34,592,132     | 26,567,528    | 32,564,833                           | 391,418,295 | 181,743,247                    | 34,404,557                         | 16,863,339            |
| Interest on Government obligations:                                    |                              |   |  |                     |   |                |               |                                      |             |                                |                                    |                       |
| United States.....   | 94,654                       | 3,218   | 12,577   | 3,372               | 67,454  | 34,939         | 19,749        | 12,766                               | 34,273      | 16,737                         | 1,160                              | 2,018                 |
| State and local.....   | 19,441                       | 2,645   | 4,038  | 697                 | 17,803  | 6,863          | 8,951         | 1,989                                | 11,832      | 6,291                          | 905                                | 1,028                 |
| Other interest.....  | 494,423                      | 180,532   | 32,941   | 37,339              | 415,033   | 156,206        | 138,218       | 120,609                              | 779,654     | 338,144                        | 34,662                             | 54,858                |
| Rents.....   | 89,280                       | 43,217  | 13,849   | 33,148              | 714,284   | 488,746        | 127,443       | 98,395                               | 964,631     | 303,366                        | 30,133                             | 63,052                |
| Royalties.....   | 35,402                       | 33,000  | 41,082   | 8,106               | 59,907  | 24,126         | 26,679        | 1,102                                | 41,815      | 31,660                         | 9,702                              | 210,181               |
| Net short-term capital gain reduced by net long-term capital loss..... | 4,285                        | 4,191   | 664  | 571                 | 33,296  | 26,096         | 5,598         | 1,602                                | 23,394      | 16,661                         | 330                                | 14,905                |
| Net long-term capital gain reduced by net short-term capital loss..... | 47,655                       | 43,896  | 27,649   | 28,880              | 455,119   | 218,657        | 133,027       | 103,435                              | 345,033     | 163,923                        | 14,863                             | 17,333                |
| Net gain, noncapital assets.....                                       | 5,047                        | 11,712  | 11,162   | 5,106               | 101,700   | 70,531         | 16,351        | 14,918                               | 86,902      | 37,851                         | 5,333                              | 9,121                 |
| Dividends, domestic corporations.....                                  | 39,466                       | 10,503  | 17,013   | 8,224               | 170,512   | 71,048         | 61,403        | 38,001                               | 155,232     | 86,843                         | 9,595                              | 5,842                 |
| Dividends, foreign corporations.....                                   | 174,969                      | 11,713  | 63,802   | 9,909               | 17,276  | 4,995          | 10,113        | 2,158                                | 72,086      | 36,756                         | 2,610                              | 922                   |
| Other receipts.....  | 142,681                      | 151,459   | 14,081   | 101,442             | 509,064   | 285,977        | 75,932        | 147,155                              | 5,824,792   | 1,883,581                      | 331,683                            | 266,393               |
| Total deductions.....  | 51,916,105                   | 29,120,478                                      | 10,027,369   | 8,837,752           | 84,872,424  | 34,016,356     | 22,153,501    | 28,702,587                           | 387,974,392 | 179,691,470                    | 34,316,584                         | 16,661,303            |
| Cost of sales and operations.....                                      | 41,941,898                   | 23,908,008                                      | 6,472,768  | 6,204,795           | 52,974,654  | 22,871,310     | 13,426,882    | 16,876,462                           | 303,023,148 | 151,439,392                    | 30,313,516                         | 108,122,759           |
| Compensation of officers.....  | 118,604                      | 142,039   | 136,656  | 240,809             | 893,356   | 627,347        | 116,364       | 149,645                              | 6,956,596   | 3,168,071                      | 394,519                            | 486,047               |
| Repairs.....   | 580,116                      | 302,781   | 135,801  | 73,324              | 77,860  | 28,375         | 28,441        | 21,044                               | 1,097,727   | 389,956                        | 69,229                             | 283,696               |
| Bad debts.....   | 69,079                       | 21,133  | 18,268   | 21,521              | 207,425   | 37,062         | 108,242       | 62,121                               | 754,820     | 325,728                        | 32,159                             | 232,920               |
| Rent.....  | 259,005                      | 289,637   | 123,656  | 105,053             | 1,723,226   | 1,258,821      | 322,099       | 142,306                              | 5,240,864   | 1,093,080                      | 170,292                            | 798,602               |
| Taxes.....   | 1,813,817                    | 711,070   | 286,332  | 218,546             | 6,582,218   | 1,816,968      | 1,871,934     | 2,893,316                            | 5,283,610   | 2,128,041                      | 213,389                            | 1,740,716             |
| Interest.....  | 720,429                      | 350,032   | 86,069   | 101,771             | 4,162,318   | 890,776        | 1,025,239     | 2,446,243                            | 2,294,032   | 962,808                        | 102,674                            | 729,332               |
| Contributions.....   | 28,296                       | 16,847  | 26,605   | 8,658               | 85,042  | 19,156         | 30,536        | 35,350                               | 140,658     | 54,159                         | 5,373                              | 42,041                |
| Amortization.....  | 4,100                        | 229   | 14,269   | 3,480               | 32,526  | 13,860         | 4,450         | 2,409                                | 14,974      | 6,298                          | 1,389                              | 8,712                 |
| Depreciation.....  | 1,427,320                    | 823,607   | 445,585  | 183,355             | 9,787,105   | 2,818,369      | 2,910,512     | 4,058,024                            | 3,312,387   | 1,152,716                      | 170,600                            | 149,972               |
| Depletion.....   | 2,352                        | 13,743  | 270  | 1,442               | 156,137   | 29,255         | 77            | 126,825                              | 86,883      | 79,713                         | 408                                | 78,026                |
| Advertising.....   | 548,746                      | 77,825  | 262,390  | 197,280             | 430,788   | 152,977        | 170,320       | 107,491                              | 4,042,608   | 887,935                        | 101,900                            | 707,568               |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 734,612                      | 486,466   | 175,994  | 70,563              | 1,344,432   | 294,654        | 674,728       | 375,050                              | 962,068     | 428,200                        | 52,585                             | 68,498                |
| Other employee benefit plans.....                                      | 863,084                      | 221,712   | 50,477   | 36,131              | 588,148   | 192,968        | 268,932       | 126,248                              | 435,548     | 156,244                        | 27,785                             | 110,734               |
| Net loss, noncapital assets.....                                       | 32,264                       | 927   | 1,104  | 1,393               | 14,034  | 8,815          | 826           | 4,393                                | 26,173      | 10,130                         | 2,683                              | 624                   |
| Other deductions.....  | 3,782,383                    | 2,154,122                                       | 1,790,827  | 1,372,601           | 5,832,942   | 2,963,483      | 1,193,819     | 1,675,640                            | 54,302,289  | 17,429,029                     | 2,658,543                          | 12,429,563            |
| Total receipts less total deductions.....                              | 5,558,586                    | 1,623,412                                       | 1,682,424  | 707,225             | 11,409,717  | 1,961,960      | 5,037,261     | 4,410,496                            | 11,783,547  | 4,991,620                      | 521,196                            | 3,836,723             |
| Constructive taxable income from related foreign corporations.....     | 135,949                      | 8,694   | 69,881   | 8,726               | 12,381  | 6,019          | 4,760         | 1,602                                | 43,610      | 11,763                         | 1,965                              | 9,743                 |
| Gross profit (less loss).....  | 15,585,490                   | 6,731,791                                       | 4,986,566  | 3,103,388           | 40,749,839  | 11,720,822     | 13,140,646    | 15,888,271                           | 88,395,147  | 30,303,855                     | 4,091,401                          | 3,859,862             |
| Gross profit.....  | 15,585,490                   | 6,731,818                                       | 4,986,566  | 3,103,388           | 40,770,931  | 11,739,812     | 13,142,687    | 15,888,452                           | 88,397,087  | 30,304,911                     | 4,091,401                          | 3,859,871             |
| Gross loss.....  | -                            | 27  | -  | -                   | 21,092  | 18,990         | 2,021         | 81                                   | 1,940       | 1,056                          | 2                                  | 1,045                 |
| Net income.....  | 5,675,094                    | 1,629,461                                       | 1,748,277  | 715,254             | 11,404,295  | 1,961,116      | 5,033,070     | 4,410,109                            | 11,815,325  | 4,997,092                      | 522,656                            | 632,728               |
| Income subject to tax.....   | 5,586,393                    | 1,499,342                                       | 1,725,179  | 690,995             | 11,004,713  | 1,728,694      | 4,939,269     | 4,336,750                            | 10,289,628  | 4,386,906                      | 451,935                            | 560,813               |
| Income tax.....  | 2,934,176                    | 773,153   | 895,563  | 316,865             | 5,656,482   | 809,968        | 2,571,538     | 2,524,976                            | 4,569,318   | 1,955,217                      | 203,755                            | 242,437               |
| Investment credit.....   | 86,308                       | 96,453  | 23,773   | 9,376               | 633,821   | 190,341        | 138,875       | 284,605                              | 168,188     | 52,751                         | 9,289                              | 6,431                 |
| Net income after tax.....  | 2,827,226                    | 952,761   | 876,487  | 407,965             | 6,401,634   | 1,341,489      | 2,620,407     | 2,439,738                            | 7,414,195   | 3,094,626                      | 328,190                            | 369,702               |
| Distributions to stockholders:   |                              |   |  |                     |   |                |               |                                      |             |                                |                                    |                       |
| Cash and property except own stock.....                                | 1,804,808                    | 358,676   | 358,660  | 109,888             | 5,262,048   | 747,499        | 1,761,715     | 2,752,834                            | 2,081,484   | 691,503                        | 92,922                             | 81,010                |
| Corporation's own stock.....   | 14,659                       | 65,023  | 38,495   | 23,859              | 192,199   | 131,733        | 34,044        | 26,422                               | 553,197     | 170,922                        | 21,715                             | 24,671                |

Footnotes at end of table.



Table 5.3—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item   | Wholesale and retail trade—Continued             |                            |             |   |                              |   |                            |                     |                               |           | Finance, insurance, and real estate |             |                                  |
|--|--|----------------------------|-------------|---|------------------------------|---|----------------------------|---------------------|-------------------------------|-----------|-------------------------------------|-------------|----------------------------------|
|  | Retail trade                                     |                            |             |   |                              |   |                            |                     |                               |           | Total                               | Banking     | Credit agencies other than banks |
|  | Building materials, hardware, and farm equipment | General merchandise stores | Food stores | Automotive dealers and service stations | Apparel and accessory stores | Furniture, home furnishings, and equipment stores | Eating and drinking places | Other retail stores | Wholesale trade not allocable |           |                                     |             |                                  |
| (40)   | (41)   | (42)                       | (43)        | (44)                                    | (45)                         | (46)  | (47)                       | (48)                | (49)                          | (50)      | (51)                                | (52)        |                                  |
| (Thousand dollars)   |  |                            |             |   |                              |   |                            |                     |                               |           |                                     |             |                                  |
| Number of returns.....   | 234,888  | 21,603                     | 12,162      | 14,856                                  | 35,948                       | 25,964  | 20,408                     | 33,322              | 50,626                        | 3,162     | 257,716                             | 12,449      | 35,665                           |
| Total assets.....  | 78,630,397                                       | 6,267,383                  | 27,505,502  | 8,783,593                               | 12,340,549                   | 5,361,235   | 4,770,953                  | 3,985,198           | 9,615,984                     | 928,228   | 1,071,264,888                       | 516,536,258 | 182,640,636                      |
| Total receipts.....  | 212,491,803                                      | 12,964,745                 | 48,522,795  | 46,801,136                              | 50,021,063                   | 12,297,981  | 9,748,229                  | 9,953,591           | 22,182,263                    | 2,583,045 | 129,978,787                         | 27,085,314  | 14,354,844                       |
| Business receipts.....   | 207,126,180                                      | 12,702,764                 | 45,845,406  | 46,459,592                              | 49,426,189                   | 12,021,256  | 9,376,260                  | 9,678,268           | 21,616,445                    | 2,548,868 | 126,798,244                         | 26,785,882  | 14,354,844                       |
| Interest on Government obligations:                                    |  |                            |             |   |                              |   |                            |                     |                               |           |                                     |             |                                  |
| United States.....   | 17,453   | 1,283                      | 7,291       | 1,576                                   | 761                          | 2,176   | 1,232                      | 1,225               | 1,909                         | 83        | 4,037,878                           | 2,972,995   | 499,304                          |
| State and local.....   | 5,533  | 2,680                      | 2,680       | 817                                     | 202                          | 619   | 133                        | 385                 | 438                           | 208       | 2,163,957                           | 1,631,343   | 28,677                           |
| Other interest.....  | 437,525  | 29,188                     | 182,405     | 30,641                                  | 51,530                       | 22,725  | 28,469                     | 16,428              | 56,139                        | 3,985     | 36,777,909                          | 18,108,229  | 9,178,711                        |
| Rents.....   | 654,222  | 32,222                     | 221,966     | 57,462                                  | 152,546                      | 56,249  | 24,484                     | 44,276              | 67,017                        | 7,043     | 4,813,169                           | 362,981     | 179,768                          |
| Royalties.....   | 10,104   | 594                        | 1,020       | 553                                     | 268                          | 72  | 446                        | 5,993               | 1,158                         | 21        | 611,982                             | 4,719       | 4,094                            |
| Net short-term capital gain reduced by net long-term capital loss..... | 6,685  | 920                        | 556         | 192                                     | 789                          | 1,786   | 652                        | 970                 | 820                           | 48        | 235,133                             | 8,062       | 6,499                            |
| Net long-term capital gain reduced by net short-term capital loss..... | 181,996  | 20,250                     | 35,083      | 33,400                                  | 13,448                       | 13,043  | 7,795                      | 34,778              | 24,199                        | 1,114     | 5,541,581                           | 204,350     | 99,666                           |
| Net gain, noncapital assets.....                                       | 48,545   | 4,684                      | 5,365       | 6,180                                   | 9,509                        | 12,439  | 5,687                      | 11,815              | 3,886                         | 506       | 3,529,132                           | 11,909      | 40,360                           |
| Dividends, domestic corporations.....                                  | 66,888   | 4,191                      | 22,131      | 5,115                                   | 3,890                        | 12,819  | 2,268                      | 3,558               | 12,916                        | 1,501     | 2,901,504                           | 107,574     | 47,128                           |
| Dividends, foreign corporations.....                                   | 35,270   | 6                          | 3,763       | 688                                     | 11                           | 1   | 11                         | 105                 | 696                           | 60        | 85,992                              | 9,360       | 1,127                            |
| Other receipts.....  | 3,921,603  | 1,68,584                   | 2,165,130   | 204,920                                 | 361,931                      | 167,816   | 300,792                    | 155,790             | 396,640                       | 19,608    | 2,482,306                           | 301,783     | 485,628                          |
| Total deductions.....  | 205,772,002                                      | 12,486,989                 | 46,360,705  | 45,884,256                              | 49,163,453                   | 11,679,099  | 9,384,707                  | 9,497,301           | 21,310,432                    | 2,510,920 | 110,890,331                         | 23,054,656  | 13,068,245                       |
| Cost of sales and operations.....                                      | 149,618,901                                      | 9,648,015                  | 28,574,526  | 36,639,442                              | 42,555,035                   | 7,672,116   | 6,150,585                  | 4,400,423           | 14,938,759                    | 1,964,855 | 33,751,969                          | 67,016      | 680,484                          |
| Compensation of officers.....  | 3,724,815  | 404,875                    | 281,315     | 258,918                                 | 818,984                      | 361,268   | 400,096                    | 374,367             | 814,992                       | 73,710    | 3,821,005                           | 1,488,557   | 424,255                          |
| Repairs.....   | 700,453  | 175,070                    | 146,580     | 146,580                                 | 87,478                       | 26,520  | 26,520                     | 106,001             | 434,122                       | 6,748     | 1,812,272                           | 955,948     | 145,188                          |
| Bad debts.....   | 442,344  | 48,514                     | 155,681     | 19,287                                  | 75,665                       | 27,141  | 54,411                     | 8,563               | 53,079                        | 6,748     | 1,812,272                           | 955,948     | 145,188                          |
| Rent.....  | 4,118,588  | 109,706                    | 1,134,612   | 682,555                                 | 423,244                      | 253,575   | 230,339                    | 473,929             | 508,828                       | 230,196   | 1,334,513                           | 416,409     | 144,589                          |
| Taxes.....   | 312,018  | 189,426                    | 1,014,037   | 470,109                                 | 416,748                      | 203,328   | 155,393                    | 318,159             | 353,408                       | 34,951    | 3,763,151                           | 758,460     | 266,082                          |
| Interest.....  | 1,319,509  | 78,644                     | 592,602     | 80,566                                  | 292,956                      | 44,391  | 62,176                     | 62,490              | 105,684                       | 11,722    | 20,870,097                          | 11,110,989  | 7,536,672                        |
| Contributions.....   | 85,622   | 4,486                      | 35,033      | 12,133                                  | 8,979                        | 7,459   | 4,500                      | 2,850               | 10,182                        | 907       | 120,404                             | 53,590      | 13,242                           |
| Amortization.....  | 8,676  | 275                        | 1,258       | 279                                     | 944                          | 629   | 214                        | 1,801               | 3,276                         | -         | 89,951                              | 1,698       | 79,621                           |
| Depreciation.....  | 2,135,540  | 129,021                    | 633,982     | 443,034                                 | 270,655                      | 97,629  | 72,245                     | 242,182             | 246,792                       | 24,131    | 2,639,571                           | 629,892     | 240,308                          |
| Depletion.....   | 7,134  | 1,674                      | 2,464       | 3                                       | 1,170                        | 123   | 682                        | 41                  | 977                           | 36        | 504,791                             | 2,119       | 2,384                            |
| Advertising.....   | 31,394,421                                       | 89,185                     | 1,209,878   | 549,027                                 | 424,131                      | 219,585   | 250,167                    | 123,138             | 274,310                       | 15,252    | 909,041                             | 337,464     | 196,853                          |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 526,860  | 23,920                     | 203,609     | 98,251                                  | 58,960                       | 33,780  | 27,144                     | 20,047              | 59,149                        | 7,008     | 1,014,866                           | 374,712     | 71,374                           |
| Other employee benefit plans.....                                      | 276,934  | 13,349                     | 53,819      | 113,910                                 | 27,372                       | 10,870  | 9,370                      | 17,905              | 30,339                        | 2,370     | 202,008                             | 94,146      | 22,029                           |
| Net loss, noncapital assets.....                                       | 15,892   | 1,881                      | 3,371       | 3,355                                   | 1,399                        | 841   | 376                        | 1,096               | 3,373                         | 151       | 528,482                             | 477,517     | 36,039                           |
| Other deductions.....  | 36,540,655                                       | 1,700,500                  | 12,289,248  | 6,366,807                               | 4,704,733                    | 2,411,268   | 1,900,489                  | 3,344,299           | 3,823,311                     | 332,605   | 39,071,088                          | 6,177,768   | 2,566,123                        |
| Total receipts less total deductions.....                              | 6,719,802  | 477,756                    | 2,162,091   | 916,880                                 | 852,610                      | 618,882   | 363,522                    | 456,290             | 871,771                       | 72,125    | 19,128,456                          | 4,030,658   | 1,286,599                        |
| Constructive taxable income from related foreign corporations.....     | 31,847   | -                          | 31,499      | 200                                     | -                            | -   | -                          | 148                 | -                             | -         | 34,490                              | 3,993       | 3,477                            |
| Gross profit (less loss).....  | 57,507,279                                       | 3,054,749                  | 17,270,880  | 9,820,150                               | 7,871,154                    | 4,349,140   | 3,185,675                  | 5,277,845           | 6,677,686                     | 584,013   | 33,062,275                          | 3,294,793   | 3,105,398                        |
| Gross profit.....  | 57,508,163                                       | 3,054,749                  | 17,270,880  | 9,820,739                               | 7,871,449                    | 4,349,140   | 3,185,675                  | 5,277,845           | 6,677,686                     | 584,013   | 33,079,555                          | 3,294,793   | 3,105,458                        |
| Gross loss.....  | 884  | -                          | -           | 589                                     | 295                          | -   | -                          | -                   | -                             | -         | 17,280                              | -           | 60                               |
| Net income.....  | 6,746,316  | 477,697                    | 2,190,910   | 916,263                                 | 852,408                      | 618,263   | 363,389                    | 456,053             | 871,313                       | 71,917    | 16,998,989                          | 2,403,108   | 1,263,394                        |
| Income subject to tax.....   | 5,856,430  | 362,020                    | 2,093,055   | 835,066                                 | 774,290                      | 511,398   | 276,790                    | 354,421             | 689,390                       | 66,272    | 9,533,532                           | 2,248,718   | 1,135,243                        |
| Income tax.....  | 2,588,902  | 139,449                    | 1,060,177   | 403,479                                 | 279,114                      | 204,953   | 102,441                    | 132,481             | 266,748                       | 25,199    | 4,224,816                           | 1,079,488   | 499,594                          |
| Investment credit.....   | 114,247  | 4,481                      | 39,252      | 32,076                                  | 7,991                        | 4,672   | 1,446                      | 13,773              | 10,556                        | 1,190     | 96,639                              | 46,480      | 18,730                           |
| Net income after tax.....  | 4,271,661  | 342,729                    | 1,169,985   | 544,860                                 | 581,225                      | 417,982   | 262,394                    | 337,345             | 615,151                       | 47,908    | 12,870,812                          | 1,370,100   | 782,535                          |
| Distributions to stockholders:   |  |                            |             |   |                              |   |                            |                     |                               |           |                                     |             |                                  |
| Cash and property except own stock.....                                | 1,384,066  | 77,177                     | 588,844     | 231,560                                 | 91,623                       | 108,529   | 59,718                     | 64,778              | 161,837                       | 5,915     | 7,016,332                           | 1,363,261   | 370,603                          |
| Corporation's own stock.....   | 181,519  | 15,006                     | 41,555      | 18,822                                  | 22,752                       | 26,387  | 11,866                     | 17,448              | 27,703                        | 756       | 998,525                             | 243,701     | 13,621                           |

Table 5.3—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

| Item   | Finance, insurance, and real estate—Continued                    |  |                    |  |             | Services   |                                 |                   |                   |   | Nature of business not allocable |                                   |                |
|--|--|--|--------------------|--|-------------|------------|---------------------------------|-------------------|-------------------|---|----------------------------------|-----------------------------------|----------------|
|  | Security and commodity brokers, dealers, exchanges, and services | Holding and other investment companies | Insurance carriers | Insurance agents, brokers, and service | Real estate | Total      | Hotels and other lodging places | Personal services | Business services | Automobile services and miscellaneous repair services |                                  | Amusement and recreation services | Other services |
| (53)   | (54)   | (55)                                   | (56)               | (57)                                   | (58)        | (59)       | (60)                            | (61)              | (62)              | (63)  | (64)                             | (65)                              |                |
| Number of returns.....   | 2,544  | 21,812                                 | 3,296              | 20,401                                 | 161,548     | 132,006    | 9,403                           | 22,638            | 40,452            | 21,188  | 15,686                           | 22,640                            | 875            |
| (Thousand dollars)   |  |  |                    |  |             |            |                                 |                   |                   |   |                                  |                                   |                |
| Total assets.....  | 15,252,785   | 73,730,778                             | 229,908,262        | 3,235,391                              | 49,960,778  | 34,418,169 | 5,662,647                       | 2,777,730         | 10,982,425        | 4,082,227   | 7,101,134                        | 3,842,006                         | 84,342         |
| Total receipts.....  | 3,530,352  | 7,785,462                              | 62,170,995         | 2,821,235                              | 12,230,985  | 41,029,054 | 4,051,387                       | 4,836,296         | 15,335,128        | 4,496,110   | 6,115,718                        | 6,194,415                         | 91,141         |
| Business receipts.....   | 857,918  | 303,402                                | 50,639,886         | 2,662,752                              | 5,186,995   | 39,069,483 | 3,654,185                       | 4,751,378         | 14,789,990        | 4,299,624   | 5,591,794                        | 5,982,512                         | 84,079         |
| Interest on Government obligations:                                    |  |  |                    |  |             |            |                                 |                   |                   |   |                                  |                                   |                |
| United States.....   | 71,993   | 129,919                                | 338,855            | 2,484                                  | 22,328      | 15,328     | 954                             | 815               | 7,653             | 311   | 2,724                            | 2,871                             | 13             |
| State and local.....   | 10,104   | 30,377                                 | 451,929            | 1,625                                  | 11,702      | 9,782      | 378                             | 114               | 6,708             | 110   | 1,613                            | 860                               | 11             |
| Other interest.....  | 217,166  | 640,870                                | 21,999             | 21,999                                 | 360,258     | 166,128    | 24,488                          | 8,888             | 62,190            | 15,313  | 38,004                           | 17,245                            | 260            |
| Rents.....   | 15,926   | 117,269                                | 604,932            | 15,921                                 | 3,516,372   | 478,268    | 117,768                         | 14,039            | 108,548           | 68,078  | 119,640                          | 50,195                            | 609            |
| Royalties.....   | 262  | 135,067                                | 39,722             | 333                                    | 427,785     | 56,916     | 13,319                          | 1,033             | 7,440             | 1,417   | 33,399                           | 308                               | 1              |
| Net short-term capital gain reduced by net long-term capital loss..... | 22,192   | 152,845                                | 15,972             | 763                                    | 29,200      | 16,156     | 1,755                           | 324               | 7,492             | 1,347   | 2,596                            | 2,642                             | 81             |
| Net long-term capital gain reduced by net short-term capital loss..... | 71,461   | 4,245,389                              | 392,449            | 29,362                                 | 498,904     | 183,449    | 75,773                          | 9,439             | 38,789            | 9,498   | 35,720                           | 14,230                            | 16             |
| Net gain, noncapital assets.....                                       | 1,851,487  | 43,155                                 | 34,480             | 4,388                                  | 1,543,353   | 103,997    | 13,668                          | 8,245             | 26,448            | 33,701  | 13,325                           | 8,610                             | 589            |
| Dividends, domestic corporations.....                                  | 17,653   | 1,764,877                              | 885,814            | 13,924                                 | 64,634      | 60,504     | 8,328                           | 5,526             | 23,993            | 4,037   | 11,904                           | 6,716                             | 4              |
| Dividends, foreign corporations.....                                   | 3,307  | 60,166                                 | 10,024             | 1,356                                  | 652         | 23,858     | 3,710                           | 560               | 9,313             | 95  | 8,749                            | 1,431                             | 4              |
| Other receipts.....  | 390,883  | 163,126                                | 506,256            | 66,428                                 | 569,202     | 845,185    | 137,061                         | 35,935            | 246,564           | 62,580  | 256,250                          | 106,795                           | 5,486          |
| Total deductions.....  | 2,752,494  | 1,329,661                              | 58,276,718         | 2,494,756                              | 9,900,801   | 37,952,083 | 3,635,434                       | 4,517,401         | 14,287,031        | 4,220,622   | 5,573,741                        | 5,717,854                         | 84,644         |
| Cost of sales and operations.....                                      | 2,436  | 84,832                                 | 30,892,200         | 642,138                                | 1,366,863   | 22,300,065 | 1,678,918                       | 2,536,873         | 9,544,136         | 2,180,766   | 3,029,489                        | 3,329,883                         | 55,181         |
| Compensation of officers.....  | 378,842  | 82,385                                 | 241,825            | 489,993                                | 715,348     | 2,385,091  | 87,607                          | 342,725           | 855,397           | 255,229   | 240,629                          | 603,504                           | 9,691          |
| Repairs.....   | 8,411  | 5,053                                  | 13,511             | 5,497                                  | 250,279     | 446,615    | 107,456                         | 65,487            | 86,663            | 70,081  | 81,060                           | 35,863                            | 292            |
| Bad debts.....   | 9,121  | 15,987                                 | 45,315             | 14,013                                 | 26,695      | 101,215    | 12,265                          | 13,233            | 30,838            | 16,357  | 6,983                            | 21,049                            | 234            |
| Rent.....  | 86,029   | 19,454                                 | 274,793            | 77,137                                 | 316,102     | 1,404,486  | 255,189                         | 180,199           | 312,778           | 184,805   | 226,686                          | 244,829                           | 1,600          |
| Taxes.....   | 113,779  | 82,348                                 | 1,265,236          | 65,219                                 | 1,211,027   | 1,327,169  | 225,262                         | 159,345           | 372,039           | 144,386   | 235,336                          | 190,801                           | 2,967          |
| Interest.....  | 234,977  | 242,090                                | 19,327             | 1,487,975                              | 17,103      | 712,129    | 174,697                         | 45,099            | 164,991           | 122,342   | 136,332                          | 68,668                            | 1,065          |
| Contributions.....   | 7,802  | 5,460                                  | 19,304             | 3,903                                  | 17,103      | 30,034     | 2,758                           | 4,286             | 10,754            | 1,583   | 7,678                            | 2,975                             | 32             |
| Amortizations.....   | 859  | 860                                    | 650                | 1,623                                  | 4,640       | 15,938     | 573                             | 1,432             | 2,492             | 126   | 10,518                           | 797                               | —              |
| Depreciation.....  | 25,595   | 54,945                                 | 324,506            | 45,360                                 | 1,318,965   | 2,359,825  | 284,565                         | 204,779           | 585,583           | 687,630   | 459,217                          | 1,38,451                          | 1,212          |
| Depletion.....   | 251  | 91,441                                 | 21,209             | 273                                    | 387,114     | 5,860      | 187                             | 393               | 343               | 2,155   | 2,211                            | 571                               | —              |
| Advertising.....   | 35,161   | 14,842                                 | 140,523            | 27,941                                 | 156,255     | 697,682    | 90,146                          | 73,672            | 203,960           | 36,375  | 201,709                          | 51,620                            | 1,588          |
| Pension, profit-sharing, stock bonus, and annuity plans.....           | 79,355   | 10,631                                 | 390,893            | 49,542                                 | 38,359      | 297,758    | 7,224                           | 23,275            | 145,654           | 12,310  | 61,615                           | 77,580                            | 433            |
| Other employee benefit plans.....                                      | 8,722  | 1,356                                  | 53,653             | 10,928                                 | 11,174      | 109,074    | 6,803                           | 12,443            | 49,552            | 7,561   | 8,752                            | 23,963                            | 407            |
| Net loss, noncapital assets.....                                       | 2,231  | 1,512                                  | 2,237              | 665                                    | 8,281       | 11,516     | 843                             | 1,866             | 5,013             | 2,116   | 821                              | 857                               | —              |
| Other deductions.....  | 1,731,923  | 616,265                                | 24,352,794         | 1,041,592                              | 2,584,621   | 5,787,626  | 700,941                         | 832,594           | 1,916,843         | 496,100   | 894,705                          | 926,443                           | 9,959          |
| Total receipts less total deductions.....                              | 804,858  | 6,455,801                              | 3,893,877          | 326,479                                | 2,330,184   | 3,076,971  | 415,953                         | 318,895           | 1,048,097         | 275,488   | 541,977                          | 476,561                           | 6,505          |
| Constructive taxable income from related foreign corporations.....     | 7,961  | 16,712                                 | 998                | 1,347                                  | 2           | 16,603     | 2,200                           | 654               | 5,482             | 71  | 7,132                            | 1,064                             | —              |
| Gross profit (less loss).....  | 855,482  | 218,570                                | 19,747,686         | 2,020,614                              | 3,819,732   | 16,769,418 | 1,975,267                       | 2,214,505         | 5,245,854         | 2,118,858   | 2,562,305                        | 2,652,629                         | 28,898         |
| Gross profit.....  | 855,482  | 219,920                                | 19,759,979         | 2,020,614                              | 3,823,309   | 16,798,438 | 1,983,593                       | 2,214,511         | 5,249,492         | 2,120,442   | 2,572,093                        | 2,658,287                         | 29,469         |
| Gross loss.....  | —  | 1,350                                  | 12,293             | —                                      | 3,577       | 29,000     | 8,326                           | 6                 | 3,638             | 1,584   | 9,788                            | 5,658                             | 571            |
| Net income.....  | 802,715  | 6,442,136                              | 3,442,946          | 326,201                                | 2,318,484   | 3,083,792  | 417,775                         | 319,435           | 1,046,871         | 275,450   | 547,496                          | 476,765                           | 6,494          |
| Income subject to tax.....   | 775,316  | 2,662,195                              | 2,669,378          | 281,323                                | 1,863,759   | 2,462,445  | 307,972                         | 237,878           | 876,341           | 226,584   | 448,726                          | 364,944                           | 4,922          |
| Income tax.....  | 383,511  | 198,449                                | 1,334,848          | 100,219                                | 628,707     | 1,031,092  | 128,114                         | 93,441            | 382,311           | 82,410  | 201,554                          | 143,262                           | 1,839          |
| Investment credit.....   | 3,077  | 1,238                                  | 1,424              | 1,153                                  | 11,437      | 74,067     | 8,019                           | 6,943             | 26,709            | 13,247  | 11,738                           | 7,411                             | 16             |
| Net income after tax.....  | 422,281  | 6,244,925                              | 2,122,622          | 227,135                                | 1,700,214   | 2,126,767  | 297,680                         | 232,937           | 691,269           | 206,287   | 357,680                          | 340,914                           | 4,671          |
| Distributions to stockholders:   |  |  |                    |  |             |            |                                 |                   |                   |   |                                  |                                   |                |
| Cash and property except own stock.....                                | 45,543   | 4,044,779                              | 632,695            | 74,073                                 | 485,378     | 71,600     | 2,116                           | 62,502            | 178,173           | 20,046  | 99,861                           | 85,075                            | 268            |
| Corporation's own stock.....   | 30,566   | 516,655                                | 61,007             | 6,107                                  | 44,810      | 67,150     | —                               | 1,331             | 24,733            | 5,705   | 30,027                           | 3,238                             | —              |

NOTE: Estimates are rounded and may not add to totals.  
See text for explanatory statements and "Description of the Samples and Limitations of the Data."



Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

| Industry and size of business receipts | Returns with and without net income |                             |                                |  |   |  |   | Returns with net income |                             |                                |  |   |                                  |   |
|--|-------------------------------------|-----------------------------|--------------------------------|--|---|--|---|-------------------------|-----------------------------|--------------------------------|--|---|----------------------------------|---|
|  | Number of returns                   | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net income<br>(less deficit)<br>(Thousand dollars) | Inventory,<br>end-of-<br>year<br>(Thousand dollars) | Number of returns       | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net income<br>(Thousand dollars) | Inventory,<br>end-of-<br>year<br>(Thousand dollars) |
|  |                                     | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |   |  |   |                         | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |   |                                  |   |
| ALL INDUSTRIES                         |                                     |                             |                                |  |   |  |   |                         |                             |                                |  |   |                                  |   |
| Total.....                             | 1,541,637                           | 1,507,785,704               | 1,403,499,993                  | 989,550,267  | 44,384,154                              | 35,961,988   | 164,432,578   | 999,308                 | 1,349,977,424               | 1,256,606,155                  | 878,686,065  | 38,619,960                              | 95,110,002                       | 147,132,557   |
| \$1 under \$10,000.....                | 201,545                             | 967,488                     | 394,093                        | 208,433  | 145,555                                 | 130,479  | 162,794   | 84,912                  | 496,667                     | 150,851                        | 50,709   | 51,489                                  | 150,141                          | 29,843  |
| \$10,000 under \$25,000.....           | 179,526                             | 2,819,944                   | 1,668,168                      | 765,505  | 292,610                                 | 63,947   | 463,083   | 90,015                  | 1,600,819                   | 803,159                        | 275,152  | 153,432                                 | 393,704                          | 77,069  |
| \$25,000 under \$50,000.....           | 150,599                             | 6,389,540                   | 4,000,770                      | 2,217,489  | 503,110                                 | 255,482  | 465,083   | 103,022                 | 3,885,774                   | 2,159,579                      | 1,044,127  | 301,463                                 | 710,156                          | 195,572   |
| \$50,000 under \$100,000.....          | 200,247                             | 14,837,876                  | 12,515,670                     | 6,441,361  | 829,904                                 | 513,725  | 1,079,008   | 130,637                 | 9,736,243                   | 7,859,151                      | 3,653,107  | 534,484                                 | 1,168,147                        | 1,593,512   |
| \$100,000 under \$200,000.....         | 239,779                             | 32,131,786                  | 25,182,993                     | 17,133,451   | 1,202,248                               | 1,141,473  | 2,536,508   | 157,940                 | 23,326,359                  | 20,869,524                     | 11,639,178   | 1,831,688                               | 1,860,300                        | 1,993,480   |
| \$200,000 under \$500,000.....         | 241,660                             | 77,526,789                  | 61,511,777                     | 47,139,679   | 3,244,211                               | 2,532,644  | 7,154,313   | 191,931                 | 61,639,918                  | 57,431,764                     | 36,426,672   | 1,680,267                               | 3,702,675                        | 5,378,552   |
| \$500,000 under \$1,000,000.....       | 122,452                             | 86,614,045                  | 71,496,698                     | 58,051,093   | 1,885,866                               | 2,832,540  | 8,409,765   | 102,441                 | 72,543,530                  | 68,063,658                     | 47,835,880   | 1,487,160                               | 3,597,077                        | 6,918,085   |
| \$1,000,000 under \$5,000,000.....     | 123,438                             | 249,448,398                 | 234,843,701                    | 179,078,720  | 4,297,705                               | 8,705,364  | 24,249,083  | 107,537                 | 218,431,789                 | 205,513,912                    | 155,896,648  | 3,499,570                               | 10,208,042                       | 21,015,491  |
| \$5,000,000 or more.....               | 28,238                              | 1,036,559,505               | 966,185,723                    | 678,544,536  | 32,907,187                              | 70,625,757   | 119,633,312   | 25,093                  | 958,021,615                 | 893,321,957                    | 621,865,992  | 30,049,346                              | 13,244,106                       | 110,845,276   |
| Receipts not reported.....             | 74,443                              | 490,033                     | -                              | -  | 75,758                                  | 1,309,582  | 199,432   | 6,320                   | 296,710                     | -                              | -  | 31,071                                  | 67,654                           | 23,977  |
| AGRICULTURE, FORESTRY, AND FISHERIES   |                                     |                             |                                |  |   |  |   |                         |                             |                                |  |   |                                  |   |
| Total.....                             | 31,244                              | 9,450,515                   | 9,016,517                      | 6,631,692  | 363,360                                 | 267,925  | 1,089,136   | 17,102                  | 7,548,562                   | 7,210,058                      | 5,221,880  | 243,330                                 | 501,390                          | 788,552   |
| \$1 under \$10,000.....                | 4,003                               | 27,592                      | 16,047                         | 13,834   | 6,529                                   | 120,024  | 14,621  | 962                     | 11,381                      | 3,530                          | 1,737  | 1,173                                   | 4,103                            | 395   |
| \$10,000 under \$25,000.....           | 3,464                               | 55,511                      | 35,401                         | 35,401   | 10,955                                  | 7,139  | 7,139   | 1,470                   | 37,668                      | 24,257                         | 10,778   | 1,173                                   | 12,673                           | 3,873   |
| \$25,000 under \$50,000.....           | 4,475                               | 190,008                     | 163,548                        | 89,136   | 20,363                                  | 1,819  | 31,535  | 2,633                   | 111,188                     | 97,067                         | 44,520   | 9,740                                   | 20,255                           | 12,018  |
| \$50,000 under \$100,000.....          | 5,428                               | 437,835                     | 388,667                        | 219,936  | 41,758                                  | 15,348   | 15,348  | 3,060                   | 260,264                     | 228,498                        | 109,122  | 21,605                                  | 48,960                           | 24,943  |
| \$100,000 under \$200,000.....         | 5,522                               | 833,459                     | 780,608                        | 457,707  | 55,406                                  | 29,894   | 85,707  | 3,648                   | 570,181                     | 277,995                        | 35,724   | 35,724                                  | 56,678                           | 61,070  |
| \$200,000 under \$500,000.....         | 3,753                               | 1,251,560                   | 1,173,558                      | 788,737  | 63,893                                  | 23,279   | 124,713   | 2,595                   | 860,367                     | 404,385                        | 507,125  | 44,318                                  | 61,509                           | 111,863   |
| \$500,000 under \$1,000,000.....       | 1,766                               | 1,320,939                   | 1,274,127                      | 959,580  | 42,364                                  | 16,361   | 16,361  | 1,235                   | 928,252                     | 890,309                        | 650,747  | 28,851                                  | 66,973                           | 100,327   |
| \$1,000,000 under \$5,000,000.....     | 1,390                               | 2,658,950                   | 2,568,200                      | 2,116,311  | 66,072                                  | 7,044  | 284,971   | 1,198                   | 2,338,585                   | 2,259,160                      | 1,858,596  | 50,688                                  | 100,955                          | 231,375   |
| \$5,000,000 or more.....               | 1,265                               | 2,655,451                   | 2,596,251                      | 1,951,216  | 55,001                                  | 120,535  | 284,391   | 197                     | 2,429,999                   | 2,374,113                      | 1,761,260  | 48,561                                  | 129,105                          | 242,051   |
| Receipts not reported.....             | -                                   | 694                         | -                              | -  | 842                                     | 16,118   | 2,398   | -                       | -                           | -                              | -  | -                                       | -                                | -   |
| MINING                                 |                                     |                             |                                |  |   |  |   |                         |                             |                                |  |   |                                  |   |
| Total.....                             | 12,813                              | 14,550,455                  | 13,794,849                     | 8,052,484  | 911,208                                 | 1,603,385  | 1,064,044   | 6,823                   | 12,406,224                  | 11,777,868                     | 6,581,203  | 722,889                                 | 1,970,311                        | 881,566   |
| \$1 under \$10,000.....                | 1,442                               | 12,768                      | 4,208                          | 6,427  | 2,809                                   | 18,357   | 1,105   | 502                     | 7,179                       | 1,599                          | 1,910  | 1,203                                   | 1,270                            | 1   |
| \$10,000 under \$25,000.....           | 849                                 | 28,876                      | 15,133                         | 13,264   | 2,438                                   | 12,535   | 4,521   | 499                     | 16,773                      | 8,892                          | 9,662  | 1,049                                   | 2,992                            | 601   |
| \$25,000 under \$50,000.....           | 1,570                               | 65,047                      | 34,312                         | 34,287   | 8,720                                   | 12,253   | 7,779   | 679                     | 27,589                      | 22,805                         | 7,967  | 2,411                                   | 5,197                            | 346   |
| \$50,000 under \$100,000.....          | 1,396                               | 111,168                     | 100,960                        | 46,295   | 9,640                                   | 5,623  | 5,623   | 906                     | 32,347                      | 34,865                         | 23,793   | 5,331                                   | 11,934                           | 6,592   |
| \$100,000 under \$200,000.....         | 1,559                               | 247,449                     | 223,221                        | 132,392  | 18,376                                  | 5,613  | 9,662   | 1,030                   | 162,522                     | 147,231                        | 80,323   | 12,769                                  | 17,114                           | 9,580   |
| \$200,000 under \$500,000.....         | 942                                 | 634,163                     | 596,524                        | 352,184  | 45,844                                  | 13,272   | 29,763  | 1,372                   | 451,349                     | 233,936                        | 32,010   | 32,010                                  | 37,248                           | 7,818   |
| \$500,000 under \$1,000,000.....       | 1,111                               | 658,517                     | 615,343                        | 404,715  | 50,560                                  | 11,648   | 19,718  | 877                     | 443,701                     | 418,180                        | 251,701  | 33,110                                  | 40,159                           | 9,380   |
| \$1,000,000 under \$5,000,000.....     | 263                                 | 2,251,870                   | 2,251,870                      | 1,563,254  | 149,513                                 | 101,509  | 113,700   | 139                     | 1,918,844                   | 1,808,010                      | 1,245,904  | 144,152                                 | 139,697                          | 90,573  |
| \$5,000,000 or more.....               | 1,744                               | 10,383,612                  | 9,933,369                      | 5,499,626  | 607,856                                 | 160,396  | 876,966   | 199                     | 9,387,959                   | 8,878,932                      | 4,726,905  | 520,411                                 | 1,705,378                        | 754,805   |
| Receipts not reported.....             | -                                   | 19,273                      | -                              | -  | 15,447                                  | 1,113,504  | 8,684   | -                       | -                           | -                              | -  | -                                       | -                                | -   |
| Crude Petroleum and Natural Gas        |                                     |                             |                                |  |   |  |   |                         |                             |                                |  |   |                                  |   |
| Total.....                             | 6,966                               | 6,914,357                   | 6,567,017                      | 3,311,875  | 374,594                                 | 1,176,520  | 399,629   | 3,954                   | 5,815,675                   | 5,553,625                      | 2,622,270  | 291,152                                 | 1,317,074                        | 285,294   |
| \$1 under \$10,000.....                | 1,068                               | 3,368                       | 3,669                          | 3,881  | 1,702                                   | 15,696   | 1,096   | 464                     | 6,052                       | 1,534                          | 1,120  | 1,171                                   | 2,140                            | 1   |
| \$10,000 under \$25,000.....           | 575                                 | 23,219                      | 10,041                         | 11,113   | 1,626                                   | 13,125   | 502   | 331                     | 13,774                      | 6,236                          | 3,470  | 562                                     | 2,721                            | 212   |
| \$25,000 under \$50,000.....           | 1,030                               | 42,691                      | 35,611                         | 18,046   | 3,848                                   | 12,235   | 332   | 575                     | 24,060                      | 20,007                         | 8,667  | 2,049                                   | 3,844                            | 491   |
| \$50,000 under \$100,000.....          | 923                                 | 75,445                      | 65,437                         | 37,449   | 5,798                                   | 4,599  | 796   | 641                     | 51,120                      | 42,291                         | 18,878   | 3,421                                   | 6,252                            | 877   |
| \$100,000 under \$200,000.....         | 891                                 | 146,279                     | 130,776                        | 71,780   | 8,166                                   | 9,005  | 1,456   | 643                     | 103,030                     | 92,080                         | 40,777   | 5,633                                   | 14,679                           | 2,049   |
| \$200,000 under \$500,000.....         | 844                                 | 289,729                     | 258,446                        | 144,921  | 19,176                                  | 5,365  | 7,633   | 651                     | 197,140                     | 108,901                        | 103,901  | 13,056                                  | 21,475                           | 6,049   |
| \$500,000 under \$1,000,000.....       | 333                                 | 240,137                     | 215,051                        | 134,882  | 19,925                                  | 17,217   | 10,694  | 192                     | 136,914                     | 126,240                        | 70,617   | 12,886                                  | 21,475                           | 6,049   |
| \$1,000,000 under \$5,000,000.....     | 393                                 | 876,521                     | 803,749                        | 524,962  | 59,338                                  | 35,372   | 50,141  | 276                     | 621,194                     | 567,419                        | 367,102  | 42,138                                  | 49,813                           | 23,861  |
| \$5,000,000 or more.....               | 117                                 | 5,203,833                   | 5,044,237                      | 2,374,071  | 254,459                                 | 1,147,103  | 287,140   | 81                      | 4,635,252                   | 4,498,718                      | 1,993,538  | 211,260                                 | 1,197,784                        | 238,890   |
| Receipts not reported.....             | 787                                 | 11,035                      | -                              | -  | 556                                     | 1,651  | 39  | -                       | -                           | -                              | -  | -                                       | -                                | -   |
| Other Mining                           |                                     |                             |                                |  |   |  |   |                         |                             |                                |  |   |                                  |   |
| Total.....                             | 5,847                               | 7,636,098                   | 7,227,832                      | 4,740,609  | 536,614                                 | 426,865  | 704,415   | 2,870                   | 6,590,549                   | 6,224,243                      | 3,958,933  | 431,737                                 | 653,237                          | 596,272   |
| \$1 under \$10,000.....                | 374                                 | 4,400                       | 539                            | 2,546  | 1,107                                   | 12,661   | 9   | 38                      | 1,127                       | 65                             | 790  | 32                                      | 130                              | 389   |
| \$10,000 under \$25,000.....           | 274                                 | 5,557                       | 5,092                          | 2,121  | 812                                     | 155  | 929   | 169                     | 2,999                       | 2,656                          | 1,092  | 487                                     | 271                              | 389   |
| \$25,000 under \$50,000.....           | 540                                 | 22,356                      | 18,601                         | 16,241   | 4,872                                   | 10,300   | 2,447   | 104                     | 3,529                       | 2,798                          | 1,100  | 163                                     | 1,353                            | 344   |
| \$50,000 under \$100,000.....          | 468                                 | 38,723                      | 35,323                         | 17,846   | 3,842                                   | 13,024   | 1,590   | 265                     | 21,427                      | 19,574                         | 9,915  | 1,910                                   | 3,432                            | 1,017   |
| \$100,000 under \$200,000.....         | 668                                 | 101,190                     | 92,445                         | 60,632   | 10,210                                  | 13,392   | 8,206   | 387                     | 59,492                      | 55,151                         | 30,748   | 7,136                                   | 2,435                            | 5,415   |
| \$200,000 under \$500,000.....         | 1,091                               | 344,434                     | 338,078                        | 207,263  | 26,668                                  | 7,907  | 20,020  | 721                     | 236,919                     | 231,214                        | 125,035  | 18,993                                  | 15,773                           | 13,531  |
| \$500,000 under \$1,000,000.....       | 611                                 | 1,448,380                   | 1,400,292                      | 270,133  | 66,668                                  | 18,865   | 9,224   | 456                     | 306,727                     | 291,980                        | 181,084  | 21,700                                  | 27,273                           | 5,944   |
| \$1,000,000 under \$5,000,000.....     | 718                                 | 1,513,044                   | 1,448,130                      | 1,038,292  | 90,180                                  | 66,137   | 63,559  | 602                     | 1,297,650                   | 1,240,591                      | 878,802  | 72,014                                  | 89,282                           | 53,712  |
| \$5,000,000 or more.....               | 146                                 | 5,179,779                   | 4,889,132                      | 3,125,555  | 353,397                                 | 456,193  | 589,826   | 118                     | 4,632,707                   | 4,380,214                      | 2,733,367  | 309,151                                 | 507,594                          | 515,915   |
| Receipts not reported.....             | 957                                 | 8,238                       | -                              | -  | 14,891                                  | 1,068,833  | 8,645   | -                       | -                           | -                              | -  | -                                       | -                                | -   |

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts | Returns with and without net income |                          |                             |   |                                 |  | Returns with net income                   |                   |                          |                             |   |                                 | Inventory, end-of-year (Thousand dollars) |                               |
|--|-------------------------------------|--------------------------|-----------------------------|---|---------------------------------|--|---|-------------------|--------------------------|-----------------------------|---|---------------------------------|---|-------------------------------|
|  | Number of returns                   | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of returns | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) |   | Net income (Thousand dollars) |
|  |                                     | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |  |   |                   | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |   |                               |
| CONTRACT CONSTRUCTION                  |                                     |                          |                             |   |                                 |  |   |                   |                          |                             |   |                                 |   |                               |
| Total.....                             | 125,999                             | 72,262,793               | 70,831,186                  | 58,532,534                                      | 1,364,466                       | 1,713,419                                    | 4,570,175                                 | 79,343            | 59,391,628               | 58,264,162                  | 47,559,051                                      | 1,088,206                       | 2,345,391                                 | 3,450,124                     |
| \$1 under \$10,000.....                | 5,815                               | 33,846                   | 27,194                      | 18,543  | 2,278                           | 16,250                                       | 20,923                                    | 1,895             | 13,789                   | 10,124                      | 4,370   | 674                             | 4,380                                     | 6,485                         |
| \$10,000 under \$25,000.....           | 7,762                               | 162,033                  | 133,764                     | 79,366  | 8,802                           | 13,241                                       | 23,061                                    | 2,389             | 80,448                   | 58,000                      | 29,371  | 3,118                           | 17,754                                    | 14,337                        |
| \$25,000 under \$50,000.....           | 12,158                              | 463,838                  | 442,212                     | 277,741   | 14,898                          | 38,539                                       | 38,539                                    | 6,274             | 243,177                  | 233,792                     | 73,768  | 6,389                           | 22,088                                    | 14,357                        |
| \$50,000 under \$100,000.....          | 16,902                              | 1,265,096                | 1,229,913                   | 841,014   | 37,266                          | 16,031                                       | 72,126                                    | 10,029            | 763,812                  | 742,682                     | 473,276   | 21,800                          | 34,509                                    | 39,556                        |
| \$100,000 under \$200,000.....         | 21,602                              | 3,165,470                | 3,109,644                   | 2,241,300                                       | 73,229                          | 54,055                                       | 284,153                                   | 14,274            | 2,134,259                | 2,096,706                   | 1,447,847                                       | 47,934                          | 111,597                                   | 157,665                       |
| \$200,000 under \$500,000.....         | 26,875                              | 8,857,634                | 8,737,453                   | 6,632,567                                       | 185,641                         | 191,374                                      | 682,542                                   | 20,183            | 6,697,366                | 6,606,587                   | 4,863,097                                       | 143,172                         | 316,453                                   | 447,923                       |
| \$500,000 under \$1,000,000.....       | 12,420                              | 8,691,346                | 8,737,453                   | 6,766,745                                       | 161,143                         | 234,086                                      | 569,358                                   | 10,075            | 7,057,634                | 6,985,584                   | 5,392,062                                       | 134,064                         | 434,679                                   | 679,679                       |
| \$1,000,000 under \$5,000,000.....     | 13,131                              | 25,437,340               | 25,078,612                  | 21,107,983                                      | 421,874                         | 577,711                                      | 1,590,144                                 | 10,983            | 21,356,610               | 21,098,677                  | 17,508,787                                      | 344,627                         | 314,553                                   | 1,304,624                     |
| \$5,000,000 or more.....               | 1,711                               | 24,170,581               | 23,475,841                  | 20,567,270                                      | 457,383                         | 670,998                                      | 1,228,484                                 | 1,451             | 21,017,907               | 20,432,003                  | 17,704,473                                      | 385,832                         | 784,501                                   | 1,043,436                     |
| Receipts not reported.....             | 7,622                               | 15,609                   | -                           | -   | 1,852                           | 120,337                                      | 60,845                                    | 894               | 11,626                   | -                           | -   | 596                             | 4,018                                     | 136                           |
| MANUFACTURING                          |                                     |                          |                             |   |                                 |  |   |                   |                          |                             |   |                                 |   |                               |
| Total.....                             | 191,910                             | 648,964,802              | 632,925,330                 | 442,193,190                                     | 19,757,114                      | 44,411,467                                   | 98,231,233                                | 132,393           | 603,492,141              | 588,259,473                 | 407,234,914                                     | 18,465,435                      | 46,976,015                                | 89,894,287                    |
| \$1 under \$10,000.....                | 9,372                               | 50,791                   | 36,877                      | 33,365  | 7,044                           | 144,148                                      | 34,359                                    | 2,389             | 16,300                   | 9,164                       | 4,080   | 621                             | 5,188                                     | 4,984                         |
| \$10,000 under \$25,000.....           | 8,283                               | 156,063                  | 140,146                     | 102,551   | 12,445                          | 161,128                                      | 51,749                                    | 3,225             | 62,325                   | 32,325                      | 26,107  | 2,718                           | 11,891                                    | 10,140                        |
| \$25,000 under \$50,000.....           | 11,958                              | 458,155                  | 438,873                     | 266,753   | 20,301                          | 136,475                                      | 77,120                                    | 5,980             | 237,572                  | 225,733                     | 114,797   | 8,599                           | 22,095                                    | 22,695                        |
| \$50,000 under \$100,000.....          | 18,647                              | 1,412,910                | 1,380,910                   | 892,908   | 50,506                          | 1,750,552                                    | 155,004                                   | 10,318            | 790,974                  | 770,005                     | 452,651   | 25,831                          | 55,579                                    | 60,848                        |
| \$100,000 under \$200,000.....         | 28,304                              | 4,200,890                | 4,128,653                   | 2,735,248                                       | 118,695                         | 521,351                                      | 403,960                                   | 19,120            | 2,855,781                | 2,801,859                   | 1,747,552                                       | 76,707                          | 180,737                                   | 224,180                       |
| \$200,000 under \$500,000.....         | 41,690                              | 13,553,652               | 13,391,786                  | 9,230,182                                       | 352,563                         | 3,231,315                                    | 1,241,299                                 | 32,382            | 10,543,063               | 10,413,776                  | 6,933,618                                       | 272,137                         | 605,657                                   | 694,423                       |
| \$500,000 under \$1,000,000.....       | 25,879                              | 18,480,620               | 18,258,699                  | 13,064,172                                      | 418,435                         | 2,022,138                                    | 21,793                                    | 15,573,716        | 15,383,133               | 10,800,579                  | 342,848   | 863,133                         | 1,599,625                                 | 1,999,625                     |
| \$1,000,000 under \$5,000,000.....     | 31,633                              | 65,787,657               | 64,935,614                  | 47,456,755                                      | 1,339,106                       | 3,080,131                                    | 8,335,192                                 | 27,461            | 57,588,713               | 56,851,848                  | 41,028,749                                      | 1,121,006                       | 3,594,302                                 | 7,037,915                     |
| \$5,000,000 or more.....               | 10,283                              | 544,849,089              | 530,213,772                 | 368,411,256                                     | 17,434,487                      | 40,482,888                                   | 85,892,717                                | 9,193             | 515,812,929              | 501,738,060                 | 346,126,781                                     | 16,614,544                      | 41,629,108                                | 80,034,915                    |
| Receipts not reported.....             | 5,860                               | 14,941                   | -                           | -   | 3,482                           | 1,471,563                                    | 17,675                                    | 631               | 10,769                   | -                           | -   | 424                             | 6,509                                     | 9,673                         |
| Food and Kindred Products              |                                     |                          |                             |   |                                 |  |   |                   |                          |                             |   |                                 |   |                               |
| Total.....                             | 16,015                              | 87,529,511               | 86,341,785                  | 65,598,887                                      | 1,644,005                       | 3,506,401                                    | 8,845,215                                 | 10,931            | 78,278,898               | 77,231,279                  | 57,803,309                                      | 1,476,655                       | 3,858,982                                 | 7,958,356                     |
| \$1 under \$10,000.....                | 569                                 | 11,570                   | 9,663                       | 7,424   | 2,062                           | 1,973  | 3,110                                     | 34                | 16,268                   | 13,135                      | 7,878   | 581                             | 2,198                                     | 1,734                         |
| \$10,000 under \$25,000.....           | 361                                 | 22,433                   | 20,737                      | 16,139  | 1,091                           | 1,620  | 2,215                                     | 358               | 25,971                   | 24,941                      | 14,902  | 1,263                           | 1,870                                     | 1,028                         |
| \$25,000 under \$50,000.....           | 1,152                               | 84,534                   | 81,945                      | 56,744  | 3,669                           | 1,613,399                                    | 20,642                                    | 861               | 134,102                  | 127,903                     | 88,990  | 4,531                           | 8,813                                     | 9,203                         |
| \$50,000 under \$100,000.....          | 1,469                               | 224,221                  | 215,708                     | 160,193   | 8,677                           | 1,701,012                                    | 77,529                                    | 2,398             | 782,172                  | 771,781                     | 542,394   | 23,206                          | 39,444                                    | 43,390                        |
| \$100,000 under \$200,000.....         | 3,397                               | 1,134,155                | 1,119,881                   | 817,603   | 31,171                          | 1,401,131                                    | 130,816                                   | 1,888             | 1,363,946                | 1,347,933                   | 1,020,882                                       | 39,719                          | 60,000                                    | 87,643                        |
| \$200,000 under \$500,000.....         | 2,440                               | 1,775,866                | 1,754,866                   | 1,359,254                                       | 51,171                          | 1,494,143                                    | 645,180                                   | 3,238             | 7,339,755                | 7,251,465                   | 5,579,543                                       | 155,051                         | 307,450                                   | 497,025                       |
| \$500,000 under \$1,000,000.....       | 4,108                               | 9,109,096                | 9,003,147                   | 7,041,402                                       | 195,431                         | 2,251,188                                    | 7,958,461                                 | 1,705             | 68,615,459               | 67,694,321                  | 50,548,770                                      | 1,252,484                       | 3,442,196                                 | 7,320,515                     |
| \$1,000,000 under \$5,000,000.....     | 1,986                               | 75,166,797               | 74,135,838                  | 56,143,094                                      | 1,349,497                       | 3,220,951                                    | 1,045                                     | (*)               | (*)                      | (*)                         | (*)   | (*)                             | (*)                                       | -                             |
| \$5,000,000 or more.....               | 333                                 | 1,653                    | -                           | -   | 444                             | 1,618  | (*)                                       | (*)               | (*)                      | (*)                         | (*)   | (*)                             | (*)                                       | -                             |
| Receipts not reported.....             | -                                   | -                        | -                           | -   | -                               | -  | -   | -                 | -                        | -                           | -   | -                               | -   | -                             |
| Textile Mill Products                  |                                     |                          |                             |   |                                 |  |   |                   |                          |                             |   |                                 |   |                               |
| Total.....                             | 5,900                               | 21,109,917               | 20,821,964                  | 16,327,838                                      | 543,263                         | 1,096,934                                    | 3,823,488                                 | 4,526             | 19,379,604               | 19,120,113                  | 14,858,294                                      | 481,293                         | 1,183,408                                 | 3,467,198                     |
| \$1 under \$10,000.....                | 379                                 | 6,957                    | 6,373                       | 3,597   | 377                             | 1,861  | 2,216                                     | 264               | 3,623                    | 3,208                       | 1,204   | 147                             | 516                                       | 654                           |
| \$10,000 under \$25,000.....           | 639                                 | 46,430                   | 45,434                      | 32,250  | 1,990                           | 931  | 3,011                                     | 307               | 22,357                   | 21,632                      | 13,639  | 768                             | 3,073                                     | 627                           |
| \$25,000 under \$50,000.....           | 973                                 | 85,631                   | 82,839                      | 57,730  | 2,517                           | 881  | 7,675                                     | 373               | 55,762                   | 53,601                      | 35,053  | 1,246                           | 2,821                                     | 3,960                         |
| \$50,000 under \$100,000.....          | 1,121                               | 372,911                  | 367,768                     | 275,031   | 11,056                          | 9,948  | 37,658                                    | 777               | 262,307                  | 258,431                     | 185,602   | 7,883                           | 15,127                                    | 19,407                        |
| \$100,000 under \$200,000.....         | 949                                 | 659,363                  | 652,150                     | 507,108   | 15,277                          | 20,929                                       | 62,323                                    | 867               | 602,408                  | 595,931                     | 460,146   | 12,839                          | 24,146                                    | 55,761                        |
| \$200,000 under \$500,000.....         | 1,495                               | 3,282,532                | 3,243,334                   | 2,552,973                                       | 60,969                          | 148,558                                      | 426,440                                   | 1,324             | 2,925,757                | 2,900,586                   | 2,246,999                                       | 50,726                          | 169,253                                   | 364,664                       |
| \$500,000 under \$1,000,000.....       | 694                                 | 1,656,032                | 1,641,405                   | 1,289,149                                       | 431,024                         | 916,622                                      | 3,284,085                                 | 614               | 15,507,390               | 15,286,724                  | 11,915,651                                      | 407,664                         | 968,472                                   | 3,022,125                     |
| Receipts not reported.....             | (*)                                 | (*)                      | (*)                         | (*)   | (*)                             | (*)  | (*)                                       | (*)               | (*)                      | (*)                         | (*)   | (*)                             | (*)                                       | -                             |
| Apparel and Other Textile Products     |                                     |                          |                             |   |                                 |  |   |                   |                          |                             |   |                                 |   |                               |
| Total.....                             | 18,253                              | 22,904,035               | 22,661,325                  | 17,332,707                                      | 185,704                         | 845,191                                      | 3,727,472                                 | 12,820            | 20,781,027               | 20,561,946                  | 15,635,999                                      | 162,170                         | 965,627                                   | 3,370,199                     |
| \$1 under \$10,000.....                | 346                                 | 2,056                    | 1,901                       | 1,521   | 646                             | 1,337  | 4,490                                     | -                 | -                        | -                           | -   | -                               | -   | -                             |
| \$10,000 under \$25,000.....           | 356                                 | 6,423                    | 6,203                       | 6,203   | 227                             | 1,175  | 1,942                                     | 470               | 18,287                   | 18,124                      | 9,929   | 645                             | 2,392                                     | 2,392                         |
| \$25,000 under \$50,000.....           | 986                                 | 39,792                   | 38,388                      | 26,020  | 1,947                           | 11,072                                       | 11,072                                    | 810               | 63,672                   | 62,880                      | 41,217  | 1,496                           | 1,844                                     | 2,092                         |
| \$50,000 under \$100,000.....          | 1,947                               | 149,837                  | 148,249                     | 105,131   | 2,560                           | 17,997                                       | 59,157                                    | 2,433             | 376,847                  | 374,913                     | 259,312   | 5,111                           | 14,961                                    | 18,181                        |
| \$100,000 under \$200,000.....         | 3,250                               | 493,191                  | 490,813                     | 352,101   | 6,881                           | 7,388  | 34,411                                    | 3,032             | 956,335                  | 956,335                     | 697,271   | 7,762                           | 33,928                                    | 65,208                        |
| \$200,000 under \$500,000.....         | 4,256                               | 1,347,336                | 1,341,446                   | 1,001,195                                       | 14,317                          | 15,659                                       | 62,926                                    | 2,093             | 1,513,930                | 1,508,951                   | 1,134,857                                       | 10,351                          | 43,487                                    | 139,928                       |
| \$500,000 under \$1,000,000.....       | 2,354                               | 1,707,030                | 1,701,144                   | 1,293,990                                       | 11,611                          | 22,558                                       | 909,278                                   | 3,131             | 6,578,088                | 6,545,727                   | 5,034,426                                       | 39,399                          | 258,127                                   | 810,943                       |
| \$1,000,000 under \$5,000,000.....     | 3,412                               | 7,112,182                | 7,076,581                   | 5,467,226                                       | 44,376                          | 229,558                                      | 909,278                                   | 784               | 11,267,689               | 11,095,011                  | 8,458,987                                       | 95,411                          | 258,127                                   | 2,322,180                     |
| \$5,000,000 or more.....               | 845                                 | 12,044,466               | 11,856,595                  | 9,074,800                                       | 104,499                         | 582,624                                      | 2,484,482                                 | (*)               | (*)                      | (*)                         | (*)   | (*)                             | (*)                                       | (*)                           |
| Receipts not reported.....             | 500                                 | 1,716                    | -                           | -   | 42                              | 1,187  | 5,785                                     | (*)               | (*)                      | (*)                         | (*)   | (*)                             | (*)                                       | (*)                           |

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Table 5.4.—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

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Table 5.4.—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts | Returns with and without net income |                             |                                |  |   |  |   | Returns with net income |                             |                                |  |   |                                  |  |
|--|-------------------------------------|-----------------------------|--------------------------------|--|---|--|---|-------------------------|-----------------------------|--------------------------------|--|---|----------------------------------|--|
|  | Number of returns                   | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net income<br>(less deficit)<br>(Thousand dollars) | Inventory,<br>end-of-<br>year<br>(Thousand dollars) | Number of returns       | Receipts                    |                                | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Net income<br>(Thousand dollars) | Inventory<br>end-of-<br>year<br>(Thousand dollars) |
|  |                                     | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |   |  |   |                         | Total<br>(Thousand dollars) | Business<br>(Thousand dollars) |  |   |                                  |  |
| (1)                                    | (2)                                 | (3)                         | (4)                            | (5)  | (6)                                     | (7)  | (8)   | (9)                     | (10)                        | (11)                           | (12)   | (13)                                    | (14)                             |  |
| MANUFACTURING—Continued                |                                     |                             |                                |  |   |  |   |                         |                             |                                |  |   |                                  |  |
| Rubber and Plastics Products           |                                     |                             |                                |  |   |  |   |                         |                             |                                |  |   |                                  |  |
| Total.....                             | 5,160                               | 13,190,802                  | 12,934,793                     | 8,542,409  | 424,949                                 | 971,340  | 2,234,289   | 3,483                   | 12,497,274                  | 12,253,269                     | 8,022,186  | 389,730                                 | 1,016,753                        | 2,112,767  |
| \$1 under \$10,000.....                | 663                                 | 6,451                       | 5,914                          | 3,746  | 543                                     | 1728   | 742   |                         | 37,407                      | 35,402                         | 21,197   | 968                                     | 3,680                            | 1,605  |
| \$10,000 under \$25,000.....           | 321                                 | 11,681                      | 11,516                         | 8,018  | 832                                     | 1,765  | 3,991   |                         | 28,975                      | 27,934                         | 16,011   | 878                                     | 2,904                            | 5,078  |
| \$25,000 under \$50,000.....           | 659                                 | 51,419                      | 49,655                         | 33,822   | 1,762                                   | 1,195  | 3,094   |                         | 352,880                     | 344,346                        | 239,358  | 9,279                                   | 24,174                           | 31,526   |
| \$50,000 under \$100,000.....          | 467                                 | 69,355                      | 68,007                         | 44,359   | 2,919                                   | 1,571  | 4,775   |                         | 432,888                     | 427,047                        | 275,047  | 13,348                                  | 37,245                           | 34,790   |
| \$100,000 under \$200,000.....         | 1,142                               | 398,055                     | 396,448                        | 274,295  | 10,238                                  | 22,365   | 43,295  |                         | 1,411,306                   | 1,406,835                      | 983,633  | 45,100                                  | 129,476                          | 144,322  |
| \$200,000 under \$500,000.....         | 760                                 | 540,694                     | 536,465                        | 358,513  | 16,261                                  | 118,120  | 190,682   |                         | 1,483,862                   | 1,469,835                      | 983,633  | 45,100                                  | 129,476                          | 144,322  |
| \$500,000 under \$1,000,000.....       | 824                                 | 1,719,672                   | 1,701,319                      | 1,156,444  | 54,535                                  | 806,654  | 1,935,358   |                         | 10,158,827                  | 9,942,864                      | 6,486,760  | 320,157                                 | 819,274                          | 1,895,646  |
| \$1,000,000 under \$5,000,000.....     | 232                                 | 10,393,390                  | 10,172,469                     | 6,663,212  | 327,732                                 | (*)  | -   |                         | -                           | -                              | -  | -                                       | -                                | -  |
| Receipts not reported.....             | (*)                                 | (*)                         | -                              | -  | (*)                                     | (*)  | -   |                         | -                           | -                              | -  | -                                       | -                                | -  |
| Leather and Leather Products           |                                     |                             |                                |  |   |  |   |                         |                             |                                |  |   |                                  |  |
| Total.....                             | 4,729                               | 5,764,179                   | 5,664,919                      | 4,182,565  | 64,709                                  | 302,167  | 962,222   | 4,026                   | 5,374,157                   | 5,278,680                      | 3,867,208  | 59,290                                  | 318,259                          | 889,066  |
| \$1 under \$10,000.....                |                                     |                             |                                |  |   | 262  | 2,390   |                         | 17,676                      | 17,188                         | 9,508  | 192                                     | 1,385                            | 2,144  |
| \$10,000 under \$25,000.....           |                                     |                             |                                |  |   | 1,313  | 9,271   |                         | 26,128                      | 26,096                         | 19,594   | 170                                     | 644                              | 3,446  |
| \$25,000 under \$50,000.....           |                                     |                             |                                |  |   | 4,878  | 20,543  |                         | 137,343                     | 135,501                        | 96,061   | 1,427                                   | 6,464                            | 16,584   |
| \$50,000 under \$100,000.....          |                                     |                             |                                |  |   | 4,301  | 20,543  |                         | 309,999                     | 302,169                        | 223,831  | 3,770                                   | 14,635                           | 43,454   |
| \$100,000 under \$200,000.....         |                                     |                             |                                |  |   | 11,213   | 58,847  |                         | 1,128,741                   | 1,113,063                      | 855,415  | 9,990                                   | 63,305                           | 136,038  |
| \$200,000 under \$500,000.....         |                                     |                             |                                |  |   | 228,835  | 694,125   |                         | 3,758,271                   | 3,684,663                      | 2,662,799  | 44,141                                  | 231,826                          | 667,440  |
| \$500,000 under \$1,000,000.....       |                                     |                             |                                |  |   | (*)  | -   |                         | -                           | -                              | -  | -                                       | -                                | -  |
| Receipts not reported.....             | (*)                                 | (*)                         | -                              | -  | (*)                                     | (*)  | -   |                         | -                           | -                              | -  | -                                       | -                                | -  |
| Stone, Clay, and Glass Products        |                                     |                             |                                |  |   |  |   |                         |                             |                                |  |   |                                  |  |
| Total.....                             | 8,396                               | 14,569,263                  | 14,227,657                     | 9,424,161  | 722,345                                 | 951,510  | 1,911,933   | 5,770                   | 13,080,493                  | 12,786,545                     | 8,375,010  | 650,855                                 | 1,044,415                        | 1,728,774  |
| \$1 under \$10,000.....                | 492                                 | 9,060                       | 7,605                          | 6,318  | 1,065                                   | 1,418  | 1,677   |                         | 9,801                       | 8,480                          | 3,464  | 876                                     | 666                              | 1,071  |
| \$10,000 under \$25,000.....           |                                     |                             |                                |  |   | 3,312  | 3,312   |                         | 39,314                      | 37,754                         | 21,341   | 1,909                                   | 2,534                            | 4,409  |
| \$25,000 under \$50,000.....           |                                     |                             |                                |  |   | 1,658  | 7,106   |                         | 104,530                     | 98,809                         | 60,949   | 5,950                                   | 6,356                            | 16,356   |
| \$50,000 under \$100,000.....          |                                     |                             |                                |  |   | 10,442   | 54,621  |                         | 597,818                     | 586,052                        | 381,510  | 27,396                                  | 35,968                           | 44,356   |
| \$100,000 under \$200,000.....         |                                     |                             |                                |  |   | 33,830   | 98,879  |                         | 917,007                     | 901,956                        | 614,111  | 33,457                                  | 53,634                           | 82,045   |
| \$200,000 under \$500,000.....         |                                     |                             |                                |  |   | 44,354   | 98,879  |                         | 4,116,760                   | 4,076,975                      | 2,436,350  | 83,572                                  | 140,634                          | 174,222  |
| \$500,000 under \$1,000,000.....       |                                     |                             |                                |  |   | 123,138  | 220,065   |                         | 9,295,263                   | 9,077,419                      | 5,857,285  | 498,695                                 | 802,664                          | 1,426,315  |
| \$1,000,000 under \$5,000,000.....     |                                     |                             |                                |  |   | 763,502  | 1,514,234   |                         | -                           | -                              | -  | -                                       | -                                | -  |
| Receipts not reported.....             | 242                                 | 4,062                       | -                              | -  | 127                                     | 12,400   | 98  |                         | -                           | -                              | -  | -                                       | -                                | -  |
| Primary Metal Industries               |                                     |                             |                                |  |   |  |   |                         |                             |                                |  |   |                                  |  |
| Total.....                             | 4,124                               | 44,332,842                  | 43,564,459                     | 31,221,828   | 2,223,230                               | 2,190,306  | 7,915,361   | 3,014                   | 41,829,728                  | 41,076,319                     | 29,285,233   | 2,090,919                               | 2,325,773                        | 7,518,767  |
| \$1 under \$10,000.....                |                                     |                             |                                |  |   | 15,958   | 1,603   |                         | (*)                         | (*)                            | (*)  | (*)                                     | (*)                              | (*)  |
| \$10,000 under \$25,000.....           |                                     |                             |                                |  |   | 982  | 1,645   |                         | 13,328                      | 13,203                         | 5,308  | 697                                     | 1,700                            | 802  |
| \$25,000 under \$50,000.....           |                                     |                             |                                |  |   | 2,338  | 2,924   |                         | 25,375                      | 23,509                         | 14,690   | 557                                     | 2,848                            | 1,062  |
| \$50,000 under \$100,000.....          |                                     |                             |                                |  |   | 691  | 1,235   |                         | 164,058                     | 164,058                        | 107,726  | 3,664                                   | 6,425                            | 15,104   |
| \$100,000 under \$200,000.....         |                                     |                             |                                |  |   | 5,130  | 18,413  |                         | 445,318                     | 445,248                        | 300,213  | 13,658                                  | 30,679                           | 36,173   |
| \$200,000 under \$500,000.....         |                                     |                             |                                |  |   | 16,724   | 44,570  |                         | 2,073,967                   | 2,025,923                      | 1,496,030  | 50,704                                  | 158,451                          | 200,070  |
| \$500,000 under \$1,000,000.....       |                                     |                             |                                |  |   | 60,898   | 241,427   |                         | 39,106,794                  | 38,384,369                     | 27,361,052   | 2,021,668                               | 2,125,668                        | 7,265,556  |
| \$1,000,000 under \$5,000,000.....     |                                     |                             |                                |  |   | -1,137,601   | 7,607,105   |                         | -                           | -                              | -  | -                                       | -                                | -  |
| Receipts not reported.....             | (*)                                 | (*)                         | -                              | -  | (*)                                     | (*)  | (*)   |                         | -                           | -                              | -  | -                                       | -                                | -  |
| Fabricated Metal Products              |                                     |                             |                                |  |   |  |   |                         |                             |                                |  |   |                                  |  |
| Total.....                             | 23,346                              | 37,008,105                  | 36,428,652                     | 25,807,834   | 908,925                                 | 2,388,087  | 6,327,646   | 16,769                  | 34,015,197                  | 33,477,029                     | 23,466,815   | 830,120                                 | 2,604,623                        | 5,781,075  |
| \$1 under \$10,000.....                | 582                                 | 3,907                       | 2,894                          | 1,110  | 677                                     | 1,912  | 2,190   |                         | 7,409                       | 6,477                          | 3,009  | 370                                     | 1,253                            | 1,287  |
| \$10,000 under \$25,000.....           | 1,027                               | 18,818                      | 17,986                         | 10,816   | 934                                     | 5,720  | 12,589  |                         | 30,585                      | 30,099                         | 14,076   | 943                                     | 3,229                            | 3,331  |
| \$25,000 under \$50,000.....           | 1,679                               | 62,059                      | 60,360                         | 34,491   | 2,562                                   | 1,767  | 3,989   |                         | 91,181                      | 91,181                         | 57,172   | 2,211                                   | 8,773                            | 7,274  |
| \$50,000 under \$100,000.....          | 2,135                               | 161,900                     | 158,921                        | 95,989   | 4,955                                   | 2,167  | 11,955  |                         | 380,398                     | 376,311                        | 227,690  | 9,544                                   | 24,292                           | 32,584   |
| \$100,000 under \$200,000.....         | 3,769                               | 583,765                     | 551,973                        | 355,324  | 16,680                                  | 8,582  | 17,952  |                         | 1,469,715                   | 1,469,715                      | 940,719  | 42,754                                  | 92,180                           | 122,487  |
| \$200,000 under \$500,000.....         | 5,685                               | 1,809,671                   | 1,793,345                      | 1,195,317  | 51,282                                  | 69,614   | 137,952   |                         | 2,552,726                   | 2,527,084                      | 1,543,958  | 48,994                                  | 133,066                          | 239,871  |
| \$500,000 under \$1,000,000.....       | 3,751                               | 2,697,777                   | 2,668,206                      | 1,885,975  | 59,168                                  | 106,874  | 320,259   |                         | 6,589,676                   | 6,508,577                      | 4,620,325  | 136,827                                 | 445,813                          | 1,032,713  |
| \$1,000,000 under \$5,000,000.....     | 3,481                               | 7,294,334                   | 7,004,407                      | 5,130,405  | 154,622                                 | 394,279  | 1,173,075   |                         | 22,767,585                  | 22,767,585                     | 16,061,864   | 588,663                                 | 1,892,591                        | 4,335,528  |
| \$5,000,000 or more.....               | 995                                 | 24,398,694                  | 23,970,319                     | 17,034,405   | 617,732                                 | 1,827,600  | 4,379,494   |                         | (*)                         | (*)                            | (*)  | (*)                                     | (*)                              | (*)  |
| Receipts not reported.....             | 224                                 | 2,190                       | -                              | -  | 332                                     | 14,603   | 1,342   |                         | -                           | -                              | -  | -                                       | -                                | -  |

Footnotes at end of table.



Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts                              | Returns with and without net income |                          |                             |   |                                   |  |  |                   |                          |                             | Returns with net income                         |                                   |                               |  |            |            |
|---|-------------------------------------|--------------------------|-----------------------------|---|-----------------------------------|--|--|-------------------|--------------------------|-----------------------------|---|-----------------------------------|-------------------------------|--|------------|------------|
|   | Number of returns                   | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Inventory, end-of- year (Thousand dollars) | Number of returns | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net income (Thousand dollars) | Inventory, end-of- year (Thousand dollars) |            |            |
|   |                                     | Total (Thousand dollars) | Business (Thousand dollars) |   |                                   |  |  |                   | Total (Thousand dollars) | Business (Thousand dollars) |   |                                   |                               |  |            |            |
| MANUFACTURING—Continued   |                                     |                          |                             |   |                                   |  |  |                   |                          |                             |   |                                   |                               |  |            |            |
| Machinery, Except Electric  |                                     |                          |                             |   |                                   |  |  |                   |                          |                             |   |                                   |                               |  |            |            |
| Total.....  | 22,893                              | 90,475,670               | 48,781,844                  | 31,208,412                                      | 1,817,638                         | 4,668,910                                    | 11,044,653                                 | 16,017            | 45,643,921               | 44,115,373                  | 27,688,130                                      | 1,672,582                         | 4,979,093                     | 9,936,216                                  | 3,360      | 3,360      |
| \$1 under \$10,000.....   | 870                                 | 4,039                    | 3,081                       | 1,561   | 527                               | 13,680                                       | 7,104                                      | 996               | 7,896                    | 6,915                       | 3,591   | 420                               | 1,646                         | 3,360                                      | 3,360      | 3,360      |
| \$10,000 under \$25,000.....  | 483                                 | 18,720                   | 16,937                      | 10,819  | 3,171                             | 15,283                                       | 7,175                                      | 1,099             | 44,223                   | 43,559                      | 19,228  | 1,725                             | 3,748                         | 4,633                                      | 4,633      | 4,633      |
| \$25,000 under \$50,000.....  | 2,000                               | 76,770                   | 75,101                      | 39,286  | 10,105                            | 17,801                                       | 28,970                                     | 1,644             | 124,507                  | 122,015                     | 68,077  | 1,752                             | 7,944                         | 9,306                                      | 9,306      | 9,306      |
| \$50,000 under \$100,000.....                                       | 2,680                               | 201,353                  | 197,452                     | 121,828   | 23,702                            | 18,396                                       | 55,399                                     | 2,950             | 422,247                  | 417,803                     | 235,654   | 17,752                            | 34,518                        | 30,918                                     | 30,918     | 30,918     |
| \$100,000 under \$200,000.....                                      | 4,121                               | 579,164                  | 573,296                     | 346,286   | 23,702                            | 18,396                                       | 55,399                                     | 3,952             | 1,301,119                | 1,285,550                   | 820,304   | 41,278                            | 78,868                        | 136,678                                    | 136,678    | 136,678    |
| \$200,000 under \$500,000.....                                      | 4,904                               | 1,606,321                | 1,589,206                   | 1,046,927                                       | 51,813                            | 49,893                                       | 174,843                                    | 2,806             | 3,699,252                | 3,643,670                   | 2,082,166                                       | 42,543                            | 104,653                       | 253,384                                    | 253,384    | 253,384    |
| \$500,000 under \$1,000,000.....                                    | 2,707                               | 1,936,911                | 1,913,516                   | 1,296,396                                       | 50,903                            | 76,867                                       | 1,055,248                                  | 2,581             | 5,241,796                | 5,152,805                   | 3,418,660                                       | 117,388                           | 430,875                       | 844,875                                    | 844,875    | 844,875    |
| \$1,000,000 under \$5,000,000.....                                  | 3,127                               | 6,241,532                | 6,134,567                   | 4,159,823                                       | 145,060                           | 362,010                                      | 1,055,248                                  | 730               | 36,842,145               | 35,443,056                  | 22,040,450                                      | 1,445,585                         | 4,316,448                     | 8,653,063                                  | 8,653,063  | 8,653,063  |
| \$5,000,000 or more.....  | 813                                 | 39,810,913               | 38,278,688                  | 24,185,486                                      | 1,529,794                         | 4,182,342                                    | 9,398,390                                  | (*)               | (*)                      | (*)                         | (*)   | (*)                               | (*)                           | (*)  | (*)        | (*)        |
| Receipts not reported.....  | 681                                 | 915                      | -                           | -   | 183                               | 13,252                                       | 791  | (*)               | (*)                      | (*)                         | (*)   | (*)                               | (*)                           | (*)  | (*)        | (*)        |
| Electrical Equipment and Supplies                                   |                                     |                          |                             |   |                                   |  |  |                   |                          |                             |   |                                   |                               |  |            |            |
| Total.....  | 10,516                              | 47,211,434               | 46,362,206                  | 32,146,380                                      | 1,262,185                         | 3,142,020                                    | 9,033,041                                  | 5,841             | 44,131,989               | 43,331,369                  | 29,735,943                                      | 1,184,607                         | 3,420,693                     | 8,369,148                                  | 2,943      | 2,943      |
| \$1 under \$10,000.....   | 839                                 | 4,064                    | 3,485                       | 4,322   | 816                               | 18,756                                       | 3,213                                      | 377               | 7,323                    | 7,010                       | 3,058   | 81                                | 611                           | 2,943                                      | 2,943      | 2,943      |
| \$10,000 under \$25,000.....  | 421                                 | 16,491                   | 16,062                      | 10,771  | 770                               | 17,520                                       | 8,112                                      | 336               | 24,306                   | 23,605                      | 12,191  | 439                               | 2,651                         | 9,183                                      | 9,183      | 9,183      |
| \$25,000 under \$50,000.....  | 788                                 | 56,491                   | 53,187                      | 36,503  | 3,331                             | 12,595                                       | 13,921                                     | 934               | 139,855                  | 132,607                     | 80,908  | 1,283                             | 9,183                         | 18,976                                     | 18,976     | 18,976     |
| \$50,000 under \$100,000.....                                       | 1,376                               | 204,198                  | 196,672                     | 128,930   | 3,331                             | 12,595                                       | 13,921                                     | 1,286             | 545,428                  | 540,139                     | 284,701   | 8,594                             | 31,502                        | 58,764                                     | 58,764     | 58,764     |
| \$100,000 under \$200,000.....                                      | 1,730                               | 604,159                  | 594,715                     | 404,286   | 13,715                            | 7,071  | 84,763                                     | 1,286             | 1,801,596                | 1,774,620                   | 1,353,874                                       | 10,718                            | 34,584                        | 75,405                                     | 75,405     | 75,405     |
| \$200,000 under \$500,000.....                                      | 1,115                               | 758,724                  | 749,987                     | 528,103   | 15,589                            | 9,892  | 125,356                                    | 1,475             | 2,981,616                | 2,921,853                   | 1,979,874                                       | 51,284                            | 213,003                       | 578,872                                    | 578,872    | 578,872    |
| \$500,000 under \$1,000,000.....                                    | 1,742                               | 3,552,620                | 3,512,747                   | 2,423,226                                       | 66,762                            | 138,729                                      | 717,542                                    | 554               | 39,964,111               | 39,213,819                  | 26,989,508                                      | 1,111,208                         | 3,129,159                     | 7,629,603                                  | 7,629,603  | 7,629,603  |
| \$1,000,000 under \$5,000,000.....                                  | 617                                 | 4,008,003                | 4,128,879                   | 2,802,821                                       | 1,159,030                         | 3,036,083                                    | 8,041,216                                  | (*)               | (*)                      | (*)                         | (*)   | (*)                               | (*)                           | (*)  | (*)        | (*)        |
| \$5,000,000 or more.....  | 1,417                               | 911                      | -                           | -   | 469                               | 13,723                                       | 1,648                                      | (*)               | (*)                      | (*)                         | (*)   | (*)                               | (*)                           | (*)  | (*)        | (*)        |
| Receipts not reported.....  | 1,417                               | 911                      | -                           | -   | 469                               | 13,723                                       | 1,648                                      | (*)               | (*)                      | (*)                         | (*)   | (*)                               | (*)                           | (*)  | (*)        | (*)        |
| Transportation Equipment  |                                     |                          |                             |   |                                   |  |  |                   |                          |                             |   |                                   |                               |  |            |            |
| Total.....  | 4,957                               | 93,451,681               | 91,957,703                  | 68,589,052                                      | 2,330,125                         | 7,147,122                                    | 16,135,960                                 | 3,158             | 89,218,581               | 87,767,187                  | 65,449,906                                      | 2,250,927                         | 7,304,555                     | 14,300,210                                 | 2,802      | 2,802      |
| \$1 under \$10,000.....   | 650                                 | 6,174                    | 5,569                       | 4,855   | 338                               | 12,366                                       | 6,308                                      | 470               | 51,004                   | 49,801                      | 35,348  | 1,287                             | 2,802                         | 7,082                                      | 7,082      | 7,082      |
| \$10,000 under \$25,000.....  | 198                                 | 13,804                   | 13,756                      | 9,934   | 579                               | 13,290                                       | 6,826                                      | 827               | 283,850                  | 280,079                     | 183,876   | 8,982                             | 20,872                        | 31,251                                     | 31,251     | 31,251     |
| \$25,000 under \$50,000.....  | 594                                 | 88,894                   | 86,427                      | 63,884  | 1,709                             | 18,993                                       | 56,361                                     | 571               | 396,372                  | 391,393                     | 287,275   | 5,976                             | 23,597                        | 39,849                                     | 39,849     | 39,849     |
| \$50,000 under \$100,000.....                                       | 1,243                               | 415,208                  | 410,980                     | 288,670   | 11,673                            | 10,358                                       | 46,868                                     | 803               | 1,801,596                | 1,774,620                   | 1,353,874                                       | 28,817                            | 112,891                       | 256,273                                    | 256,273    | 256,273    |
| \$100,000 under \$200,000.....                                      | 646                                 | 446,762                  | 441,416                     | 323,626   | 8,019                             | 20,965                                       | 46,868                                     | 446               | 86,684,678               | 85,271,294                  | 63,589,533                                      | 2,205,832                         | 7,143,456                     | 13,965,310                                 | 13,965,310 | 13,965,310 |
| \$200,000 under \$500,000.....                                      | 934                                 | 2,038,676                | 2,009,423                   | 1,547,959                                       | 33,277                            | 98,142                                       | 296,471                                    | (*)               | (*)                      | (*)                         | (*)   | (*)                               | (*)                           | (*)  | (*)        | (*)        |
| \$500,000 under \$1,000,000.....                                    | 489                                 | 90,441,024               | 88,990,112                  | 66,350,124                                      | 2,274,234                         | 7,028,027                                    | 15,713,726                                 | (*)               | (*)                      | (*)                         | (*)   | (*)                               | (*)                           | (*)  | (*)        | (*)        |
| \$1,000,000 under \$5,000,000.....                                  | 202                                 | 1,139                    | -                           | -   | 296                               | 13,821                                       | 692  | (*)               | (*)                      | (*)                         | (*)   | (*)                               | (*)                           | (*)  | (*)        | (*)        |
| \$5,000,000 or more.....  | 679                                 | 1,707                    | -                           | -   | 238                               | 6,934,621                                    | 10,793,983                                 | (*)               | (*)                      | (*)                         | (*)   | (*)                               | (*)                           | (*)  | (*)        | (*)        |
| Receipts not reported.....  | 679                                 | 1,707                    | -                           | -   | 238                               | 6,934,621                                    | 10,793,983                                 | (*)               | (*)                      | (*)                         | (*)   | (*)                               | (*)                           | (*)  | (*)        | (*)        |
| Other Manufacturing   |                                     |                          |                             |   |                                   |  |  |                   |                          |                             |   |                                   |                               |  |            |            |
| Total.....  | 16,375                              | 97,082,414               | 92,253,299                  | 59,894,428                                      | 3,485,825                         | 7,199,200                                    | 11,855,551                                 | 11,202            | 92,332,682               | 87,608,057                  | 56,520,260                                      | 3,323,181                         | 7,422,689                     | 11,108,689                                 | 1,356      | 1,356      |
| \$1 under \$10,000.....   | 1,697                               | 7,137                    | 5,483                       | 4,230   | 561                               | 17,736                                       | 7,199                                      | 553               | 1,772                    | 1,624                       | 547   | 106                               | 468                           | 1,356                                      | 1,356      | 1,356      |
| \$10,000 under \$25,000.....  | 1,067                               | 18,559                   | 16,307                      | 19,138  | 1,924                             | 123,782                                      | 17,007                                     | 416               | 7,166                    | 6,902                       | 3,250   | 117                               | 859                           | 2,325                                      | 2,325      | 2,325      |
| \$25,000 under \$50,000.....  | 925                                 | 37,085                   | 33,813                      | 19,687  | 3,134                             | 15,768                                       | 7,770                                      | 514               | 18,907                   | 16,993                      | 8,767   | 1,535                             | 1,698                         | 3,366                                      | 3,366      | 3,366      |
| \$50,000 under \$100,000.....                                       | 1,750                               | 135,393                  | 131,063                     | 86,809  | 3,908                             | 13,620                                       | 58,329                                     | 1,125             | 308,125                  | 304,571                     | 184,358   | 5,474                             | 19,767                        | 37,707                                     | 37,707     | 37,707     |
| \$100,000 under \$200,000.....                                      | 2,694                               | 404,202                  | 397,944                     | 251,045   | 7,794                             | 5,172  | 59,497                                     | 2,061             | 769,398                  | 761,782                     | 502,703   | 13,402                            | 47,432                        | 97,385                                     | 97,385     | 97,385     |
| \$200,000 under \$500,000.....                                      | 3,132                               | 966,135                  | 956,038                     | 653,286   | 18,146                            | 29,280                                       | 130,817                                    | 2,650             | 1,126,435                | 1,110,034                   | 761,996   | 20,912                            | 67,705                        | 148,317                                    | 148,317    | 148,317    |
| \$500,000 under \$1,000,000.....                                    | 1,856                               | 1,284,351                | 1,265,675                   | 875,961   | 25,103                            | 57,228                                       | 166,490                                    | 1,630             | 3,524,116                | 3,486,681                   | 2,384,496                                       | 61,788                            | 242,434                       | 567,644                                    | 567,644    | 567,644    |
| \$1,000,000 under \$5,000,000.....                                  | 1,962                               | 3,896,947                | 3,852,461                   | 2,657,166                                       | 69,807                            | 213,907                                      | 652,044                                    | 1,786             | 86,490,095               | 81,835,400                  | 52,619,949                                      | 3,218,272                         | 7,036,548                     | 10,241,199                                 | 10,241,199 | 10,241,199 |
| \$5,000,000 or more.....  | 613                                 | 90,330,898               | 85,594,515                  | 55,327,106                                      | 3,355,610                         | 6,934,621                                    | 10,793,983                                 | (*)               | (*)                      | (*)                         | (*)   | (*)                               | (*)                           | (*)  | (*)        | (*)        |
| Receipts not reported.....  | 679                                 | 1,707                    | -                           | -   | 238                               | 6,934,621                                    | 10,793,983                                 | (*)               | (*)                      | (*)                         | (*)   | (*)                               | (*)                           | (*)  | (*)        | (*)        |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES |                                     |                          |                             |   |                                   |  |  |                   |                          |                             |   |                                   |                               |  |            |            |
| Total.....  | 65,551                              | 112,587,061              | 109,132,172                 | 64,005,891                                      | 11,386,819                        | 10,516,059                                   | 5,189,252                                  | 41,293            | 96,281,941               | 93,724,493                  | 52,974,654                                      | 9,787,105                         | 11,404,295                    | 4,686,123                                  | 9,514      | 9,514      |
| \$1 under \$10,000.....   | 7,350                               | 47,752                   | 30,482                      | 13,495  | 10,950                            | 17,506                                       | 1,407                                      | 2,844             | 28,346                   | 13,874                      | 3,211   | 3,468                             | 9,514                         | 690  | 690        | 690        |
| \$10,000 under \$25,000.....  | 7,386                               | 174,615                  | 119,587                     | 52,930  | 18,274                            | 11,797                                       | 1,644                                      | 4,123             | 167,425                  | 166,236                     | 70,510  | 16,171                            | 23,592                        | 3,167                                      | 3,167      | 3,167      |
| \$25,000 under \$50,000.....  | 7,910                               | 285,834                  | 285,983                     | 146,502   | 33,177                            | 14,999                                       | 5,369                                      | 6,325             | 503,895                  | 503,895                     | 226,424   | 39,171                            | 61,262                        | 15,185                                     | 15,185     | 15,185     |
| \$50,000 under \$100,000.....                                       | 10,026                              | 751,362                  | 722,347                     | 373,569   | 63,478                            | 22,815                                       | 19,705                                     | 6,625             | 1,063,657                | 1,017,327                   | 545,050   | 86,798                            | 94,239                        | 15,725                                     | 15,725     | 15,725     |
| \$100,000 under \$200,000.....                                      | 10,124                              | 1,481,227                | 1,422,592                   | 812,467   | 120,227                           | 31,385                                       | 24,607                                     | 7,175             | 2,414,386                | 2,368,801                   | 1,327,580                                       | 185,357                           | 175,079                       | 39,207                                     | 39,207     | 39,207     |
| \$200,000 under \$500,000.....                                      | 9,695                               | 3,072,154                | 3,001,088                   | 1,764,681                                       | 233,487                           | 118,227                                      | 55,667                                     | 3,939             | 5,241,796                | 5,152,805                   | 3,418,660                                       | 117,388                           | 430,875                       | 844,875                                    | 844,875    | 844,875    |
| \$500,000 under \$1,000,000.....                                    | 4,869                               | 3,398,143                | 3,269,648                   | 2,129,712                                       | 197,933                           | 323,156                                      | 102,664                                    | 3,939             | 6,126,185                | 6,069,925                   | 3,985,554                                       | 153,512                           | 173,860                       | 46,231                                     | 46,231     | 46,231     |
| \$1,000,000 under \$5,000,000.....                                  | 3,746                               | 7,305,034                | 7,109,513                   | 4,782,786                                       | 399,694                           | 399,694                                      | 1,026,684                                  | 3,746             | 10,431,517               | 10,369,634                  | 6,985,554                                       | 327,664                           | 413,359                       | 86,397                                     | 86,397     | 86,397     |
| \$5,000,000 or more.....  | 1,249                               | 96,028,446               | 93,112,932                  | 53,930,049                                      | 10,306,596                        | 9,915,671                                    | 4,911,716                                  | 1,051             | 83,127,557               | 80,964,898                  | 45,155,317                                      | 8,965,466                         | 10,431,504                    | 4,478,859                                  | 4,478,859  | 4,478,859  |
| Receipts not reported.....  | 1,249                               | 96,028,446               | 93,112,932                  | 53,930,049                                      | 10,306,596                        | 9,915,671                                    | 4,911,716                                  | 1,051             | 83,127,557               | 80,964,898                  | 45,155,317                                      | 8,965,466                         | 10,431,504                    | 4,478,859                                  | 4,478,859  | 4,478,859  |

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts  | Returns with and without net income |                             |   |                                 |  | Returns with net income                   |                   |                          |                             |   | Inventory, end-of-year (Thousand dollars) | Net income (Thousand dollars) | Depreciation (Thousand dollars) |
|---|-------------------------------------|-----------------------------|---|---------------------------------|--|---|-------------------|--------------------------|-----------------------------|---|---|-------------------------------|---------------------------------|
|   | Receipts                            |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of returns | Receipts                 |                             | Cost of sales and operations (Thousand dollars) |   |                               |                                 |
|   | Total (Thousand dollars)            | Business (Thousand dollars) |   |                                 |  |   |                   | Total (Thousand dollars) | Business (Thousand dollars) |   |   |                               |                                 |
| (1)   | (2)                                 | (3)                         | (4)   | (5)                             | (6)  | (7)                                       | (8)               | (9)                      | (10)                        | (11)  | (12)                                      | (13)                          | (14)                            |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| Transportation  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| Total.....  | 51,663,809                          | 49,400,081                  | 33,491,198                                      | 4,347,564                       | 1,206,290                                    | 1,398,910                                 | 31,909            | 35,978,316               | 34,592,132                  | 22,871,310                                      | 2,818,569                                 | 1,961,116                     | 916,180                         |
| \$1 under \$10,000.....   | 5,364                               | 23,754                      | 10,232  | 8,809                           | 19,047                                       | 672                                       | 1,912             | 20,439                   | 10,155                      | 2,047   | 3,126                                     | 4,771                         | 489                             |
| \$10,000 under \$25,000.....  | 5,364                               | 147,942                     | 38,725  | 14,002                          | 3,900  | 342                                       | 3,363             | 57,043                   | 53,065                      | 15,397  | 6,307                                     | 10,748                        | 150                             |
| \$25,000 under \$50,000.....  | 9,987                               | 230,302                     | 107,797   | 23,401                          | 3,900  | 4,101                                     | 3,323             | 129,249                  | 120,313                     | 55,463  | 11,400                                    | 17,876                        | 2,677                           |
| \$50,000 under \$100,000.....   | 7,920                               | 571,741                     | 293,666   | 44,535                          | 19,721                                       | 15,737                                    | 5,026             | 377,707                  | 367,637                     | 179,667   | 27,291                                    | 41,607                        | 11,890                          |
| \$100,000 under \$200,000.....  | 7,820                               | 1,152,881                   | 652,085   | 84,493                          | 22,879                                       | 14,133                                    | 5,216             | 785,411                  | 744,943                     | 357,225   | 58,803                                    | 64,377                        | 7,208                           |
| \$200,000 under \$500,000.....  | 7,800                               | 2,499,391                   | 1,489,554                                       | 169,170                         | 74,051                                       | 40,341                                    | 9,989             | 1,912,874                | 1,873,550                   | 1,098,618                                       | 131,942                                   | 113,137                       | 25,804                          |
| \$500,000 under \$1,000,000.....  | 4,251                               | 2,942,068                   | 1,894,032                                       | 152,706                         | 87,754                                       | 48,447                                    | 3,407             | 2,366,717                | 2,322,859                   | 1,407,747                                       | 118,624                                   | 126,150                       | 34,111                          |
| \$1,000,000 under \$5,000,000.....  | 3,183                               | 6,220,246                   | 4,272,004                                       | 290,805                         | 198,457                                      | 74,991                                    | 2,702             | 5,153,641                | 5,004,490                   | 3,307,840                                       | 231,231                                   | 264,850                       | 62,077                          |
| \$5,000,000 or more.....  | 888                                 | 37,839,195                  | 24,733,083                                      | 3,556,952                       | 802,383                                      | 1,198,380                                 | 704               | 23,157,829               | 24,059,115                  | 16,123,006                                      | 2,228,494                                 | 1,312,273                     | 771,600                         |
| Receipts not reported.....  | 2,210                               | 23,957                      | -   | 2,686                           | 19,057                                       | 1,766                                     | 266               | 17,406                   | -                           | -   | 1,361                                     | 5,327                         | 153                             |
| Total.....  | 7,479                               | 27,565,839                  | 13,650,645                                      | 2,959,930                       | 4,920,069                                    | 1,659,377                                 | 4,541             | 27,190,762               | 26,567,528                  | 13,426,882                                      | 2,910,512                                 | 5,033,070                     | 1,649,517                       |
| \$1 under \$10,000.....   | 405                                 | 5,745                       | 977   | 3,115                           | 2,144  | 520                                       | 485               | 13,303                   | 6,109                       | 1,373   | 1,022                                     | 7,892                         | 88                              |
| \$10,000 under \$25,000.....  | 654                                 | 15,258                      | 9,929   | 3,115                           | 17,196                                       | 964                                       | 399               | 13,870                   | 15,268                      | 4,667   | 2,760                                     | 2,942                         | 441                             |
| \$25,000 under \$50,000.....  | 999                                 | 39,998                      | 21,177  | 14,939                          | 19,979                                       | 965                                       | 996               | 82,900                   | 70,475                      | 25,971  | 8,258                                     | 14,972                        | 2,874                           |
| \$50,000 under \$100,000.....   | 1,494                               | 132,730                     | 57,004  | 14,997                          | 11,110                                       | 3,528                                     | 1,237             | 174,650                  | 170,932                     | 72,488  | 18,876                                    | 19,951                        | 4,067                           |
| \$100,000 under \$200,000.....  | 877                                 | 268,227                     | 96,437  | 26,706                          | 2,384  | 4,187                                     | 746               | 225,351                  | 214,522                     | 87,081  | 35,729                                    | 31,729                        | 6,504                           |
| \$200,000 under \$500,000.....  | 276                                 | 212,047                     | 115,079   | 36,613                          | 19,954                                       | 7,161                                     | 219               | 170,325                  | 159,480                     | 67,859  | 19,742                                    | 31,195                        | 4,827                           |
| \$500,000 under \$1,000,000.....  | 344                                 | 697,624                     | 252,986   | 76,361                          | 86,723                                       | 12,283                                    | 289               | 568,195                  | 545,633                     | 214,533   | 65,734                                    | 102,770                       | 11,511                          |
| \$1,000,000 under \$5,000,000.....  | 87                                  | 26,021,220                  | 13,007,235                                      | 2,767,689                       | 4,814,958                                    | 1,620,878                                 | 79                | 25,939,891               | 25,385,109                  | 12,952,910                                      | 2,765,511                                 | 4,817,442                     | 1,619,205                       |
| \$5,000,000 or more.....  | 697                                 | 536                         | -   | 232                             | 16,207                                       | 3,101                                     | (*)               | (*)                      | (*)                         | (*)   | (*)                                       | (*)                           | (*)                             |
| Receipts not reported.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| Total.....  | 6,810                               | 33,357,413                  | 16,864,048                                      | 4,079,325                       | 4,389,700                                    | 2,130,965                                 | 4,842             | 33,112,863               | 32,564,833                  | 16,676,462                                      | 4,058,024                                 | 4,410,109                     | 2,120,426                       |
| \$1 under \$10,000.....   | 1,581                               | 6,221                       | 1,966   | 1,171                           | 1,603  | 215                                       | 724               | 3,529                    | 2,963                       | 847   | 243                                       | 1,052                         | 201                             |
| \$10,000 under \$25,000.....  | 924                                 | 11,415                      | 4,276   | 1,157                           | 1,150  | 338                                       | 482               | 8,153                    | 7,818                       | 2,330   | 858                                       | 1,762                         | 280                             |
| \$25,000 under \$50,000.....  | 650                                 | 33,454                      | 17,328  | 3,337                           | 1,360  | 303                                       | 612               | 23,506                   | 21,543                      | 10,380  | 2,011                                     | 2,774                         | 49                              |
| \$50,000 under \$100,000.....   | 810                                 | 46,891                      | 22,899  | 4,304                           | 4,204  | 440                                       | 603               | 43,288                   | 42,547                      | 20,786  | 3,622                                     | 4,683                         | 421                             |
| \$100,000 under \$200,000.....  | 1,018                               | 115,891                     | 63,843  | 11,023                          | 6,122  | 5,987                                     | 722               | 103,596                  | 101,447                     | 54,037  | 9,119                                     | 9,902                         | 4,450                           |
| \$200,000 under \$500,000.....  | 342                                 | 304,532                     | 160,048   | 27,704                          | 24,222                                       | 11,659                                    | 910               | 276,361                  | 270,729                     | 141,881   | 24,855                                    | 26,213                        | 6,899                           |
| \$500,000 under \$1,000,000.....  | 219                                 | 244,028                     | 145,859   | 26,019                          | 15,644                                       | 7,107                                     | 313               | 233,143                  | 217,566                     | 130,619   | 15,156                                    | 16,515                        | 12,809                          |
| \$1,000,000 under \$5,000,000.....  | 275                                 | 426,864                     | 237,796   | 32,328                          | 39,107                                       | 15,522                                    | 207               | 402,650                  | 379,521                     | 236,181   | 30,699                                    | 43,739                        | 16,869                          |
| \$5,000,000 or more.....  | 289                                 | 32,166,051                  | 16,165,751                                      | 3,981,935                       | 4,298,690                                    | 2,092,458                                 | 268               | 32,029,837               | 31,529,674                  | 16,079,441                                      | 3,971,461                                 | 4,301,469                     | 2,088,045                       |
| Receipts not reported.....  |                                     | 1                           | -   | 85                              | 146  | -   |                   |                          |                             |   |   |                               |                                 |
| Total.....  | 471,979                             | 451,898,484                 | 243,742,205                                     | 3,865,414                       | 10,355,164                                   | 51,054,267                                | 331,752           | 399,757,938              | 391,418,295                 | 303,023,148                                     | 3,312,387                                 | 11,815,325                    | 44,850,449                      |
| \$1 under \$10,000.....   | 18,076                              | 117,709                     | 44,009  | 6,169                           | 1,304,340                                    | 38,606                                    | 5,308             | 57,706                   | 22,438                      | 10,406  | 1,447                                     | 14,268                        | 8,773                           |
| \$10,000 under \$25,000.....  | 30,993                              | 329,109                     | 120,971   | 11,600                          | 423,293                                      | 102,501                                   | 5,361             | 179,145                  | 144,901                     | 75,287  | 14,016                                    | 22,247                        | 36,093                          |
| \$25,000 under \$50,000.....  | 59,367                              | 1,425,601                   | 768,929   | 36,140                          | 130,816                                      | 232,050                                   | 11,374            | 648,769                  | 644,303                     | 343,535   | 14,451                                    | 36,114                        | 100,420                         |
| \$50,000 under \$100,000.....   | 59,367                              | 4,561,858                   | 2,530,376                                       | 99,554                          | 30,824                                       | 69,291                                    | 34,909            | 2,711,318                | 2,577,716                   | 1,413,161                                       | 32,113                                    | 135,493                       | 384,778                         |
| \$100,000 under \$200,000.....  | 87,167                              | 12,882,575                  | 7,869,208                                       | 193,132                         | 265,350                                      | 1,838,417                                 | 34,909            | 8,331,584                | 8,043,176                   | 5,234,116                                       | 134,173                                   | 135,493                       | 384,778                         |
| \$200,000 under \$500,000.....  | 107,564                             | 34,764,927                  | 22,933,504                                      | 435,131                         | 902,899                                      | 7,705,912                                 | 88,070            | 28,620,075               | 28,043,582                  | 18,090,696                                      | 341,487                                   | 1,172,971                     | 1,300,631                       |
| \$500,000 under \$1,000,000.....  | 59,218                              | 42,047,217                  | 30,656,437                                      | 401,557                         | 978,379                                      | 5,370,072                                 | 90,732            | 36,020,075               | 35,413,520                  | 23,000,604                                      | 380,562                                   | 1,172,971                     | 1,300,631                       |
| \$1,000,000 under \$5,000,000.....  | 59,644                              | 120,247,721                 | 94,839,271                                      | 837,783                         | 2,590,250                                    | 13,432,877                                | 52,843            | 107,444,016              | 105,832,885                 | 64,467,899                                      | 730,799                                   | 2,804,267                     | 4,576,910                       |
| \$5,000,000 or more.....  | 11,324                              | 235,278,860                 | 183,889,500                                     | 1,840,659                       | 5,760,063                                    | 24,643,632                                | 10,291            | 214,572,922              | 209,601,229                 | 166,508,433                                     | 1,694,025                                 | 5,669,023                     | 22,666,672                      |
| Receipts not reported.....  | 11,868                              | 176,907                     | -   | 3,689                           | 18,050                                       | 40,817                                    | 1,509             | 72,725                   | -                           | -   | 1,533                                     | 14,568                        | 11,208                          |
| Total.....  | 153,110                             | 207,460,606                 | 170,796,173                                     | 1,332,902                       | 4,439,165                                    | 20,732,945                                | 113,702           | 184,683,090              | 181,743,247                 | 151,439,392                                     | 1,152,716                                 | 4,997,092                     | 18,376,288                      |
| \$1 under \$10,000.....   | 8,248                               | 60,219                      | 17,706  | 2,479                           | 14,666                                       | 18,842                                    | 2,799             | 36,165                   | 11,850                      | 4,738   | 778                                       | 7,072                         | 5,121                           |
| \$10,000 under \$25,000.....  | 7,103                               | 142,688                     | 66,488  | 4,049                           | 19,162                                       | 20,337                                    | 3,446             | 75,726                   | 29,756                      | 29,756  | 1,724                                     | 10,926                        | 4,105                           |
| \$25,000 under \$50,000.....  | 10,124                              | 415,987                     | 196,568   | 9,809                           | 1,648  | 53,018                                    | 5,863             | 246,744                  | 214,940                     | 106,640   | 5,336                                     | 28,680                        | 28,680                          |
| \$50,000 under \$100,000.....   | 18,818                              | 1,131,759                   | 568,083   | 23,445                          | 19,313                                       | 136,851                                   | 9,413             | 755,994                  | 702,431                     | 351,184   | 15,969                                    | 59,101                        | 71,140                          |
| \$100,000 under \$200,000.....  | 18,818                              | 2,818,822                   | 1,757,923                                       | 37,721                          | 79,189                                       | 366,259                                   | 13,762            | 2,084,051                | 2,022,382                   | 1,200,216                                       | 27,817                                    | 118,514                       | 151,526                         |
| \$200,000 under \$500,000.....  | 29,631                              | 9,757,562                   | 6,870,661                                       | 98,239                          | 233,508                                      | 1,161,829                                 | 24,485            | 8,215,983                | 7,942,174                   | 5,619,734                                       | 78,101                                    | 322,042                       | 938,152                         |
| \$500,000 under \$1,000,000.....  | 23,040                              | 16,716,069                  | 12,739,316                                      | 129,316                         | 1,779,524                                    | 4,179,793                                 | 19,972            | 14,458,798               | 14,031,198                  | 9,519,318                                       | 129,773                                   | 431,066                       | 1,499,387                       |
| \$1,000,000 under \$5,000,000.....  | 29,890                              | 99,669,933                  | 49,053,474                                      | 395,276                         | 1,367,404                                    | 6,195,951                                 | 27,100            | 55,143,803               | 54,418,457                  | 44,402,243                                      | 394,835                                   | 1,436,653                     | 5,633,857                       |
| \$5,000,000 or more.....  | 6,410                               | 115,385,179                 | 99,525,954                                      | 602,708                         | 2,443,176                                    | 10,987,271                                | 5,922             | 103,646,765              | 102,149,678                 | 88,743,621                                      | 541,355                                   | 2,551,399                     | 9,922,981                       |
| Receipts not reported.....  | 5,596                               | 162,388                     | -   | 2,766                           | 1,507  | 33,473                                    | 939               | 9,461                    | -                           | -   | 1,028                                     | 11,794                        | 9,239                           |
| Electric, Gas, and Sanitary Services  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| Total.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$1 under \$10,000.....   |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$10,000 under \$25,000.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$25,000 under \$50,000.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$50,000 under \$100,000.....   |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$100,000 under \$200,000.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$200,000 under \$500,000.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$500,000 under \$1,000,000.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$1,000,000 under \$5,000,000.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$5,000,000 or more.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| Receipts not reported.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| Wholesale and Retail Trade  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| Total.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$1 under \$10,000.....   |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$10,000 under \$25,000.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$25,000 under \$50,000.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$50,000 under \$100,000.....   |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$100,000 under \$200,000.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$200,000 under \$500,000.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$500,000 under \$1,000,000.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$1,000,000 under \$5,000,000.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| \$5,000,000 or more.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |
| Receipts not reported.....  |                                     |                             |   |                                 |  |   |                   |                          |                             |   |   |                               |                                 |

Footnotes at end of table.



Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts           | Returns with and without net income |                             |                          |   |                                   |  | Returns with net income                    |                   |                             |             |   |                                   |                               |  |
|--|-------------------------------------|-----------------------------|--------------------------|---|-----------------------------------|--|--|-------------------|-----------------------------|-------------|---|-----------------------------------|-------------------------------|--|
|  | Receipts                            |                             |                          | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Inventory, end-of- year (Thousand dollars) | Number of returns | Receipts                    |             | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net income (Thousand dollars) | Inventory, end-of- year (Thousand dollars) |
|  | Total (Thousand dollars)            | Business (Thousand dollars) | Total (Thousand dollars) |   |                                   |  |  |                   | Business (Thousand dollars) |             |   |                                   |                               |  |
| (1)  | (2)                                 | (3)                         | (4)                      | (5)   | (6)                               | (7)  | (8)  | (9)               | (10)                        | (11)        | (12)  | (13)                              | (14)                          |  |
| WHOLESALE AND RETAIL TRADE—Continued             |                                     |                             |                          |   |                                   |  |  |                   |                             |             |   |                                   |                               |  |
| Wholesale Trade—Continued                        |                                     |                             |                          |   |                                   |  |  |                   |                             |             |   |                                   |                               |  |
| Groceries and related products                   |                                     |                             |                          |   |                                   |  |  |                   |                             |             |   |                                   |                               |  |
| Total.....                                       | 16,553                              | 39,745,805                  | 39,268,921               | 34,680,411                                      | 195,743                           | 449,305                                      | 2,074,949                                  | 34,837,780        | 34,404,597                  | 30,313,156  | 170,600   | 522,656                           | 1,827,729                     | 48   |
| \$1 under \$10,000.....                          | 616                                 | 2,753                       | 1,423                    | 1,498   | 46                                | 1,307  | 783  | 452               | 5,172                       | 2,678       | 127   | 601                               | 601                           |  |
| \$10,000 under \$25,000.....                     | 662                                 | 11,793                      | 6,768                    | 6,768   | 218                               | 1,978  | 490  | 512               | 19,078                      | 5,665       | 602   | 2,637                             | 700                           |  |
| \$25,000 under \$50,000.....                     | 880                                 | 35,814                      | 23,381                   | 11,176  | 1,316                             | 1,360  | 806  | 780               | 57,715                      | 20,377      | 800   | 3,470                             | 500                           |  |
| \$50,000 under \$100,000.....                    | 1,183                               | 91,555                      | 90,298                   | 47,113  | 1,205                             | 1,956  | 1,258                                      | 1,750             | 124,588                     | 78,438      | 1,435   | 8,294                             | 5,003                         |  |
| \$100,000 under \$200,000.....                   | 1,337                               | 184,048                     | 181,917                  | 100,018   | 1,192                             | 6,081  | 3,340                                      | 1,720             | 602,694                     | 426,419     | 7,563   | 22,422                            | 24,148                        |  |
| \$200,000 under \$500,000.....                   | 2,694                               | 922,721                     | 901,782                  | 671,415   | 10,335                            | 13,396                                       | 8,631                                      | 2,083             | 1,506,136                   | 1,187,760   | 14,278  | 32,996                            | 68,140                        |  |
| \$500,000 under \$1,000,000.....                 | 2,697                               | 1,973,801                   | 1,949,097                | 1,376,631                                       | 17,619                            | 32,273                                       | 8,631                                      | 4,190             | 8,727,849                   | 7,360,959   | 53,500  | 127,825                           | 443,983                       |  |
| \$1,000,000 under \$5,000,000.....               | 4,997                               | 10,189,099                  | 10,116,513               | 8,662,492                                       | 61,851                            | 32,928                                       | 4,932                                      | 1,129             | 23,397,407                  | 21,230,960  | 92,154  | 323,942                           | 1,285,207                     |  |
| \$5,000,000 or more.....                         | 1,236                               | 26,320,550                  | 25,983,683               | 23,603,080                                      | 101,220                           | 307,944                                      | 1,442,303                                  | (*)               | -                           | -           | (*)   | (*)                               | -                             |  |
| Receipts not reported.....                       | 290                                 | 13,671                      | -                        | -   | 141                               | 1,272  | -  | -                 | -                           | -           | -   | -                                 | -                             |  |
| Machinery, equipment, and supplies               |                                     |                             |                          |   |                                   |  |  |                   |                             |             |   |                                   |                               |  |
| Total.....                                       | 22,885                              | 19,113,332                  | 18,624,981               | 14,374,013                                      | 171,880                           | 554,712                                      | 2,898,293                                  | 17,295,004        | 16,863,339                  | 13,003,477  | 149,972   | 632,728                           | 2,592,220                     |  |
| \$1 under \$10,000.....                          | 1,038                               | 6,638                       | 2,700                    | 1,352   | 575                               | 1,956  | 3,006                                      | 335               | 896                         | 169         | 68  | 671                               | 779                           |  |
| \$10,000 under \$25,000.....                     | 1,372                               | 30,195                      | 15,532                   | 12,485  | 1,282                             | 1,849  | 1,247                                      | 623               | 9,240                       | 5,468       | 784   | 2,949                             | 456                           |  |
| \$25,000 under \$50,000.....                     | 1,944                               | 79,663                      | 69,990                   | 39,248  | 1,291                             | 1,216  | 1,668                                      | 1,098             | 47,831                      | 20,029      | 705   | 4,335                             | 6,388                         |  |
| \$50,000 under \$100,000.....                    | 2,670                               | 214,208                     | 200,402                  | 115,741   | 1,291                             | 1,879  | 3,009                                      | 1,768             | 142,128                     | 70,874      | 2,335   | 8,207                             | 17,868                        |  |
| \$100,000 under \$200,000.....                   | 3,183                               | 479,140                     | 466,462                  | 304,571   | 5,860                             | 15,213                                       | 6,938                                      | 2,300             | 350,900                     | 214,375     | 4,301   | 21,605                            | 53,286                        |  |
| \$200,000 under \$500,000.....                   | 4,782                               | 1,374,310                   | 1,354,957                | 1,079,701                                       | 16,393                            | 40,732                                       | 20,074                                     | 3,974             | 1,286,567                   | 893,413     | 12,010  | 53,324                            | 161,743                       |  |
| \$500,000 under \$1,000,000.....                 | 3,028                               | 2,423,340                   | 2,413,133                | 1,978,103                                       | 21,432                            | 54,799                                       | 30,955                                     | 2,609             | 1,848,198                   | 1,344,129   | 18,902  | 69,133                            | 234,842                       |  |
| \$1,000,000 under \$5,000,000.....               | 3,516                               | 7,154,380                   | 7,131,380                | 5,487,090                                       | 59,017                            | 200,236                                      | 98,308                                     | 3,294             | 6,653,297                   | 5,100,085   | 49,328  | 215,056                           | 893,109                       |  |
| \$5,000,000 or more.....                         | 340                                 | 7,338,287                   | 7,163,305                | 5,760,720                                       | 69,095                            | 250,055                                      | 1,268,865                                  | 514               | 6,687,106                   | 5,354,935   | 63,577  | 254,773                           | 1,219,130                     |  |
| Receipts not reported.....                       | 945                                 | 6,642                       | -                        | -   | 624                               | 1,443  | 15,978                                     | (*)               | -                           | -           | (*)   | (*)                               | -                             |  |
| Other wholesale trade                            |                                     |                             |                          |   |                                   |  |  |                   |                             |             |   |                                   |                               |  |
| Total.....                                       | 113,671                             | 148,601,409                 | 146,147,760              | 121,741,749                                     | 955,279                           | 3,435,148                                    | 15,759,903                                 | 132,550,306       | 130,475,351                 | 108,122,759 | 832,144   | 3,841,708                         | 13,956,339                    |  |
| \$1 under \$10,000.....                          | 6,605                               | 50,828                      | 24,780                   | 14,856  | 1,898                             | 1,403  | 15,053                                     | 2,305             | 10,390                      | 4,469       | 710   | 6,325                             | 4,342                         |  |
| \$10,000 under \$25,000.....                     | 7,174                               | 100,700                     | 87,981                   | 47,235  | 2,549                             | 1,635  | 18,500                                     | 2,530             | 54,222                      | 21,772      | 813   | 7,152                             | 5,601                         |  |
| \$25,000 under \$50,000.....                     | 10,391                              | 266,320                     | 246,320                  | 146,144   | 7,202                             | 1,324  | 37,844                                     | 4,254             | 176,974                     | 80,946      | 4,029   | 21,893                            | 21,892                        |  |
| \$50,000 under \$100,000.....                    | 10,391                              | 825,996                     | 751,620                  | 405,009   | 17,849                            | 18,236                                       | 100,864                                    | 6,865             | 512,251                     | 260,033     | 12,834  | 47,424                            | 58,772                        |  |
| \$100,000 under \$200,000.....                   | 14,297                              | 2,155,631                   | 2,093,871                | 1,353,334                                       | 30,069                            | 57,895                                       | 290,836                                    | 10,333            | 1,576,679                   | 957,403     | 28,081  | 88,615                            | 196,437                       |  |
| \$200,000 under \$500,000.....                   | 22,155                              | 7,260,334                   | 7,118,266                | 5,123,543                                       | 71,511                            | 177,180                                      | 921,421                                    | 18,791            | 6,178,455                   | 4,299,902   | 58,528  | 246,296                           | 732,261                       |  |
| \$500,000 under \$1,000,000.....                 | 17,316                              | 12,522,728                  | 12,430,585               | 9,384,582                                       | 107,339                           | 292,132                                      | 1,388,643                                  | 15,280            | 10,869,814                  | 8,399,309   | 92,993  | 348,937                           | 1,197,005                     |  |
| \$1,000,000 under \$5,000,000.....               | 21,417                              | 43,316,265                  | 42,732,898               | 34,903,892                                      | 278,468                           | 1,021,078                                    | 4,713,419                                  | 19,616            | 39,765,657                  | 31,942,199  | 252,007   | 1,093,772                         | 4,296,765                     |  |
| \$5,000,000 or more.....                         | 4,634                               | 81,926,342                  | 80,771,439               | 70,162,154                                      | 436,393                           | 1,885,177                                    | 8,256,023                                  | 4,279             | 73,085,828                  | 62,157,726  | 387,664   | 1,973,644                         | 7,418,644                     |  |
| Receipts not reported.....                       | 4,362                               | 142,075                     | -                        | -   | 2,001                             | 1,336  | 17,495                                     | 640               | 40,800                      | -           | 885   | 7,650                             | 4,620                         |  |
| Retail Trade                                     |                                     |                             |                          |   |                                   |  |  |                   |                             |             |   |                                   |                               |  |
| Total.....                                       | 314,602                             | 241,433,185                 | 235,504,058              | 170,669,086                                     | 2,512,364                         | 5,851,773                                    | 29,932,647                                 | 212,491,803       | 207,126,180                 | 149,618,901 | 2,135,540                                       | 6,746,316                         | 26,143,665                    |  |
| \$1 under \$10,000.....                          | 9,729                               | 57,343                      | 40,907                   | 26,254  | 3,690                             | 1,565  | 19,805                                     | 2,509             | 10,588                      | 5,568       | 669   | 7,196                             | 3,652                         |  |
| \$10,000 under \$25,000.....                     | 13,792                              | 250,898                     | 234,785                  | 143,550   | 7,551                             | 1,378  | 82,115                                     | 4,915             | 97,719                      | 45,569      | 2,292   | 11,621                            | 29,988                        |  |
| \$25,000 under \$50,000.....                     | 26,187                              | 1,007,087                   | 967,547                  | 572,028   | 26,264                            | 132,591                                      | 179,025                                    | 11,452            | 477,663                     | 236,666     | 9,053   | 27,210                            | 71,440                        |  |
| \$50,000 under \$100,000.....                    | 45,139                              | 3,389,547                   | 3,293,096                | 1,940,118                                       | 75,280                            | 192,475                                      | 503,107                                    | 25,061            | 1,903,423                   | 1,045,143   | 35,780  | 95,075                            | 266,624                       |  |
| \$100,000 under \$200,000.....                   | 67,697                              | 9,964,340                   | 9,791,563                | 6,042,237                                       | 153,645                           | 184,704                                      | 1,453,446                                  | 48,155            | 7,177,891                   | 4,254,915   | 104,785   | 322,909                           | 1,029,934                     |  |
| \$200,000 under \$500,000.....                   | 76,734                              | 24,999,122                  | 24,132,006               | 15,761,579                                      | 332,395                           | 688,766                                      | 3,483,248                                  | 62,625            | 20,166,846                  | 12,770,505  | 259,947   | 838,996                           | 2,867,090                     |  |
| \$500,000 under \$1,000,000.....                 | 35,388                              | 24,785,879                  | 24,369,373               | 17,528,400                                      | 248,811                           | 598,774                                      | 3,034,413                                  | 30,074            | 21,084,002                  | 14,738,897  | 207,508   | 699,206                           | 3,008,645                     |  |
| \$1,000,000 under \$5,000,000.....               | 28,938                              | 58,391,276                  | 57,376,069               | 44,899,087                                      | 429,946                           | 1,209,426                                    | 7,094,545                                  | 25,270            | 51,336,029                  | 39,333,169  | 366,301   | 1,341,845                         | 6,190,471                     |  |
| \$5,000,000 or more.....                         | 4,838                               | 118,973,174                 | 115,298,712              | 83,755,833                                      | 1,233,859                         | 3,299,124                                    | 13,607,227                                 | 110,243,335       | 106,775,992                 | 77,188,469  | 1,148,900                                       | 3,399,554                         | 12,673,883                    |  |
| Receipts not reported.....                       | 6,140                               | 14,519                      | -                        | -   | 923                               | 17,543                                       | 7,344                                      | 528               | 13,264                      | -           | 305   | 2,702                             | 1,969                         |  |
| Building materials, hardware, and farm equipment |                                     |                             |                          |   |                                   |  |  |                   |                             |             |   |                                   |                               |  |
| Total.....                                       | 29,281                              | 14,423,045                  | 14,128,693               | 10,743,313                                      | 150,732                           | 400,982                                      | 2,910,431                                  | 12,964,745        | 12,702,764                  | 9,648,015   | 129,021   | 477,697                           | 2,565,212                     |  |
| \$1 under \$10,000.....                          | 951                                 | 6,172                       | 3,995                    | 3,401   | 442                               | 1,995  | 3,460                                      | 300               | 3,590                       | 1,132       | 147   | 1,199                             | 1,997                         |  |
| \$10,000 under \$25,000.....                     | 759                                 | 13,541                      | 10,147                   | 10,511  | 221                               | 1,441  | 3,733                                      | 509               | 17,926                      | 11,226      | 194   | 1,515                             | 8,947                         |  |
| \$25,000 under \$50,000.....                     | 3,356                               | 231,621                     | 205,471                  | 164,573   | 4,928                             | 1,192  | 7,662                                      | 2,090             | 156,415                     | 97,942      | 2,776   | 2,680                             | 39,189                        |  |
| \$50,000 under \$100,000.....                    | 5,617                               | 834,553                     | 818,600                  | 572,454   | 9,746                             | 7,707  | 208,493                                    | 2,426,867         | 593,256                     | 399,219     | 2,901   | 21,665                            | 71,584                        |  |
| \$100,000 under \$200,000.....                   | 8,616                               | 2,857,535                   | 2,797,806                | 2,025,122                                       | 32,339                            | 65,912                                       | 630,493                                    | 7,266             | 3,372,883                   | 2,730,581   | 26,782  | 82,691                            | 333,712                       |  |
| \$200,000 under \$500,000.....                   | 5,234                               | 3,617,392                   | 3,556,639                | 2,734,961                                       | 35,963                            | 98,923                                       | 765,293                                    | 4,699             | 3,251,390                   | 2,449,155   | 30,108  | 110,310                           | 702,161                       |  |
| \$500,000 under \$1,000,000.....                 | 2,603                               | 4,515,924                   | 4,425,142                | 3,445,332                                       | 22,817                            | 154,629                                      | 799,659                                    | 2,486             | 4,296,873                   | 3,671,725   | 40,640  | 167,315                           | 727,214                       |  |
| \$1,000,000 under \$5,000,000.....               | 2,603                               | 2,217,770                   | 2,217,770                | 1,721,996                                       | 180                               | 83,355                                       | 393,820                                    | 201               | 2,213,337                   | 1,681,035   | 21,454  | 86,500                            | 384,211                       |  |
| Receipts not reported.....                       | 471                                 | 3,848                       | -                        | -   | 180                               | 1,477  | 1,598                                      | (*)               | -                           | -           | (*)   | (*)                               | -                             |  |

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts            | Returns with and without net income |                             |            |   |                                   |  | Returns with net income                    |                   |            |            |   |                                   |                               |  |
|---|-------------------------------------|-----------------------------|------------|---|-----------------------------------|--|--|-------------------|------------|------------|---|-----------------------------------|-------------------------------|--|
|   | Receipts                            |                             |            | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Inventory, end-of- year (Thousand dollars) | Number of returns | Receipts   |            | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net income (Thousand dollars) | Inventory, end-of- year (Thousand dollars) |
|   | Total (Thousand dollars)            | Business (Thousand dollars) | (3)        |   |                                   |  |  |                   | (4)        | (5)        |   |                                   |                               |  |
| (1)   | (2)                                 | (3)                         | (4)        | (5)   | (6)                               | (7)  | (8)  | (9)               | (10)       | (11)       | (12)  | (13)                              | (14)                          |  |
| WHOLESALE AND RETAIL TRADE—Continued              |                                     |                             |            |   |                                   |  |  |                   |            |            |   |                                   |                               |  |
| Retail Trade—Continued                            |                                     |                             |            |   |                                   |  |  |                   |            |            |   |                                   |                               |  |
| General merchandise stores                        |                                     |                             |            |   |                                   |  |  |                   |            |            |   |                                   |                               |  |
| Total.....  | 16,616                              | 50,984,229                  | 48,194,292 | 30,153,645                                      | 673,227                           | 2,113,900                                    | 7,904,824                                  | 12,162            | 48,522,795 | 45,845,406 | 28,574,526                                      | 633,982                           | 2,190,910                     | 7,417,606                                  |
| \$1 under \$10,000.....                           | 803                                 | 3,557                       | 3,494      | 1,868   | 270                               | 1,336  | 990  |                   |            |            |   |                                   |                               |  |
| \$10,000 under \$25,000.....                      | 686                                 | 10,965                      | 10,662     | 6,264   | 803                               | 11,362                                       | 2,239                                      |                   |            |            |   |                                   |                               |  |
| \$25,000 under \$50,000.....                      | 1,121                               | 46,823                      | 45,364     | 28,363  | 2,105                             | 12,018                                       | 8,577                                      | 899               | 28,023     | 26,603     | 16,587  | 1,118                             | 2,020                         | 5,393                                      |
| \$50,000 under \$100,000.....                     | 1,626                               | 120,541                     | 118,071    | 75,784  | 1,576                             | 458  | 30,393                                     | 1,056             | 81,733     | 79,725     | 50,704  | 930                               | 4,019                         | 19,977                                     |
| \$100,000 under \$200,000.....                    | 3,142                               | 469,593                     | 456,939    | 293,443   | 1,938                             | 15,697                                       | 94,841                                     | 2,484             | 373,418    | 361,967    | 227,544   | 5,052                             | 23,993                        | 72,026                                     |
| \$200,000 under \$500,000.....                    | 4,087                               | 1,326,769                   | 1,303,342  | 823,853   | 26,696                            | 39,535                                       | 233,563                                    | 3,287             | 1,071,146  | 1,050,174  | 666,230   | 18,045                            | 55,460                        | 110,100                                    |
| \$500,000 under \$1,000,000.....                  | 1,949                               | 1,366,966                   | 1,344,674  | 902,197   | 20,933                            | 52,392                                       | 232,971                                    | 1,808             | 1,265,660  | 1,245,016  | 835,011   | 17,924                            | 59,744                        | 210,100                                    |
| \$1,000,000 under \$5,000,000.....                | 2,278                               | 4,663,096                   | 4,529,774  | 3,007,711                                       | 59,965                            | 199,104                                      | 749,163                                    | 2,071             | 4,279,964  | 4,157,895  | 2,759,496                                       | 51,370                            | 205,476                       | 672,581                                    |
| \$5,000,000 or more.....                          | 606                                 | 42,975,848                  | 40,581,932 | 25,014,162                                      | 552,969                           | 1,811,530                                    | 6,592,434                                  | 558               | 41,422,851 | 38,924,026 | 24,018,954                                      | 539,543                           | 1,840,198                     | 6,261,375                                  |
| Receipts not reported.....                        | 317                                 | 51                          | -          | -   | 32                                | 100  | 53   | -                 | -          | -          | -   | -                                 | -                             | -  |
| Food stores                                       |                                     |                             |            |   |                                   |  |  |                   |            |            |   |                                   |                               |  |
| Total.....  | 22,574                              | 53,440,773                  | 53,044,617 | 41,968,847                                      | 515,778                           | 821,732                                      | 3,268,182                                  | 14,856            | 46,801,136 | 46,459,592 | 36,639,442                                      | 443,034                           | 916,263                       | 2,883,153                                  |
| \$1 under \$10,000.....                           | 383                                 | 2,264                       | 1,804      | 1,017   | 59                                | 1,082  | 1,347                                      | 360               | 5,402      | 5,020      | 2,814   | 128                               | 431                           | 13,546                                     |
| \$10,000 under \$25,000.....                      | 545                                 | 9,223                       | 8,973      | 5,343   | 137                               | 1,082  | 7,194                                      | 788               | 30,842     | 30,647     | 18,286  | 798                               | 767                           | 3,016                                      |
| \$25,000 under \$50,000.....                      | 1,707                               | 70,532                      | 67,962     | 44,397  | 2,268                             | 11,742                                       | 30,473                                     | 1,361             | 109,065    | 103,535    | 69,921  | 2,082                             | 3,114                         | 3,467                                      |
| \$50,000 under \$100,000.....                     | 2,913                               | 217,331                     | 211,042    | 141,015   | 3,517                             | 11,621                                       | 90,845                                     | 2,505             | 332,341    | 348,791    | 237,518   | 5,433                             | 8,188                         | 18,024                                     |
| \$100,000 under \$200,000.....                    | 4,073                               | 570,381                     | 560,278    | 402,982   | 17,348                            | 14,022                                       | 30,473                                     | 2,888             | 934,637    | 926,590    | 666,966   | 12,822                            | 23,397                        | 46,971                                     |
| \$200,000 under \$500,000.....                    | 3,969                               | 1,300,816                   | 1,290,035  | 839,013   | 23,267                            | 20,057                                       | 131,793                                    | 2,660             | 1,936,541  | 1,921,426  | 1,526,721                                       | 16,272                            | 38,104                        | 102,378                                    |
| \$500,000 under \$1,000,000.....                  | 3,561                               | 2,563,693                   | 2,545,425  | 1,771,999                                       | 71,641                            | 118,953                                      | 400,339                                    | 3,630             | 7,627,641  | 7,568,906  | 6,076,893                                       | 56,728                            | 148,051                       | 323,936                                    |
| \$1,000,000 under \$5,000,000.....                | 4,482                               | 9,204,518                   | 9,136,769  | 7,371,999                                       | 386,720                           | 673,633                                      | 2,614,000                                  | 613               | 35,804,552 | 35,554,717 | 28,040,323                                      | 348,770                           | 694,161                       | 2,371,815                                  |
| \$5,000,000 or more.....                          | 725                                 | 39,501,359                  | 39,217,797 | 31,005,066                                      | -                                 | -  | -  | -                 | -          | -          | -   | -                                 | -                             | -  |
| Receipts not reported.....                        | (*)                                 | -                           | -          | -   | -                                 | (*)  | -  | (*)               | (*)        | (*)        | (*)   | (*)                               | (*)                           | (*)  |
| Automotive dealers                                |                                     |                             |            |   |                                   |  |  |                   |            |            |   |                                   |                               |  |
| Total.....  | 51,327                              | 58,424,174                  | 57,712,594 | 48,617,627                                      | 326,397                           | 697,180                                      | 7,282,535                                  | 35,948            | 50,021,063 | 49,426,189 | 41,555,035                                      | 270,655                           | 832,408                       | 6,058,221                                  |
| \$1 under \$10,000.....                           | 1,401                               | 8,358                       | 5,104      | 4,587   | 184                               | 1,908  | 3,579                                      | 414               | 13,485     | 12,485     | 882   | 49                                | 1,789                         | 654  |
| \$10,000 under \$25,000.....                      | 1,482                               | 28,561                      | 26,217     | 17,479  | 748                               | 13,772                                       | 9,034                                      | 559               | 12,147     | 10,806     | 4,809   | 277                               | 2,571                         | 1,260                                      |
| \$25,000 under \$50,000.....                      | 2,135                               | 88,066                      | 82,790     | 57,441  | 8,761                             | 17,754                                       | 21,398                                     | 1,037             | 139,718    | 131,968    | 21,968  | 495                               | 3,531                         | 8,189                                      |
| \$50,000 under \$100,000.....                     | 3,879                               | 313,508                     | 298,458    | 204,092   | 8,761                             | 17,121                                       | 98,071                                     | 1,687             | 129,718    | 124,801    | 74,864  | 4,391                             | 7,303                         | 19,313                                     |
| \$100,000 under \$200,000.....                    | 6,817                               | 993,850                     | 975,422    | 691,247   | 31,382                            | 7,018  | 122,987                                    | 7,366             | 667,624    | 642,467    | 429,781   | 9,010                             | 24,570                        | 80,056                                     |
| \$200,000 under \$500,000.....                    | 10,460                              | 3,470,192                   | 3,397,530  | 2,997,955                                       | 37,702                            | 46,860                                       | 474,468                                    | 7,682             | 2,548,182  | 2,490,126  | 1,858,248                                       | 28,845                            | 75,907                        | 345,874                                    |
| \$500,000 under \$1,000,000.....                  | 9,206                               | 6,727,153                   | 6,640,585  | 4,424,493                                       | 42,493                            | 99,970                                       | 906,970                                    | 7,241             | 5,324,621  | 5,259,008  | 3,484,832                                       | 101,654                           | 101,654                       | 767,470                                    |
| \$1,000,000 under \$5,000,000.....                | 12,393                              | 27,057,286                  | 26,766,119 | 22,790,027                                      | 122,544                           | 332,212                                      | 3,441,568                                  | 10,784            | 23,710,897 | 23,566,893 | 19,916,988                                      | 105,582                           | 387,655                       | 2,935,840                                  |
| \$5,000,000 or more.....                          | 2,447                               | 19,735,884                  | 19,520,369 | 16,782,535                                      | 98,668                            | 246,864                                      | 2,156,223                                  | 2,175             | 17,605,840 | 17,415,235 | 14,954,681                                      | 86,937                            | 266,831                       | 1,899,516                                  |
| Receipts not reported.....                        | 1,108                               | 1,316                       | -          | -   | 137                               | 1,805  | 316  | (*)               | (*)        | (*)        | (*)   | (*)                               | (*)                           | (*)  |
| Apparel and accessory stores                      |                                     |                             |            |   |                                   |  |  |                   |            |            |   |                                   |                               |  |
| Total.....  | 34,429                              | 13,771,426                  | 13,446,845 | 8,603,093                                       | 115,663                           | 548,899                                      | 2,411,284                                  | 25,964            | 12,297,981 | 12,021,256 | 7,672,116                                       | 97,629                            | 618,263                       | 2,105,762                                  |
| \$1 under \$10,000.....                           | 417                                 | 4,500                       | 1,446      | 745   | 49                                | 726  | 504  | 532               | 11,282     | 7,666      | 3,971   | 129                               | 2,612                         | 3,826                                      |
| \$10,000 under \$25,000.....                      | 1,700                               | 30,859                      | 29,679     | 19,388  | 742                               | 15,056                                       | 16,506                                     |                   | 36,368     | 35,298     | 20,920  | 382                               | 1,814                         | 9,634                                      |
| \$25,000 under \$50,000.....                      | 2,402                               | 90,617                      | 87,450     | 58,269  | 840                               | 17,491                                       | 32,787                                     | 962               | 232,492    | 225,785    | 138,245   | 2,059                             | 11,040                        | 56,137                                     |
| \$50,000 under \$100,000.....                     | 5,135                               | 389,072                     | 380,642    | 242,932   | 4,519                             | 11,570                                       | 98,071                                     | 3,019             | 1,135,508  | 1,135,508  | 691,060   | 9,290                             | 67,716                        | 238,056                                    |
| \$100,000 under \$200,000.....                    | 9,550                               | 1,387,668                   | 1,371,971  | 849,558   | 1,907,362                         | 52,269                                       | 323,354                                    | 7,820             | 2,792,956  | 2,792,956  | 1,760,303                                       | 21,876                            | 131,257                       | 528,744                                    |
| \$200,000 under \$500,000.....                    | 9,765                               | 3,056,389                   | 3,015,645  | 2,038,118                                       | 23,608                            | 142,738                                      | 575,171                                    | 9,035             | 2,836,961  | 2,836,961  | 1,630,563                                       | 15,440                            | 116,997                       | 365,186                                    |
| \$500,000 under \$1,000,000.....                  | 3,307                               | 2,232,069                   | 2,201,118  | 1,354,721                                       | 17,538                            | 112,987                                      | 391,335                                    | 3,092             | 2,100,961  | 2,071,293  | 1,272,970                                       | 15,440                            | 116,997                       | 365,186                                    |
| \$1,000,000 under \$5,000,000.....                | 1,408                               | 2,661,473                   | 2,592,197  | 1,629,412                                       | 22,140                            | 119,028                                      | 434,722                                    | 1,314             | 2,476,887  | 2,416,660  | 1,520,613                                       | 19,579                            | 125,800                       | 403,567                                    |
| \$5,000,000 or more.....                          | 212                                 | 3,904,335                   | 3,766,697  | 2,540,706                                       | 32,942                            | 135,324                                      | 539,107                                    | 1,183             | 3,463,748  | 3,347,609  | 2,264,134                                       | 28,841                            | 140,639                       | 478,889                                    |
| Receipts not reported.....                        | 531                                 | 4,451                       | -          | -   | 33                                | 1,56   | 2,727                                      | (*)               | (*)        | (*)        | (*)   | (*)                               | (*)                           | (*)  |
| Furniture, home furnishings, and equipment stores |                                     |                             |            |   |                                   |  |  |                   |            |            |   |                                   |                               |  |
| Total.....  | 29,097                              | 11,652,114                  | 11,231,259 | 7,421,142                                       | 92,123                            | 278,401                                      | 1,950,537                                  | 20,408            | 9,748,229  | 9,376,260  | 6,190,585                                       | 72,245                            | 363,389                       | 1,579,188                                  |
| \$1 under \$10,000.....                           | 711                                 | 3,782                       | 3,124      | 1,996   | 120                               | 1,183  | 1,115                                      | 276               | 1,305      | 1,115      | 349   | 30                                | 217                           | 332  |
| \$10,000 under \$25,000.....                      | 1,435                               | 25,491                      | 22,937     | 14,000  | 474                               | 1,986  | 8,987                                      | 132               | 37,618     | 35,277     | 18,729  | 479                               | 3,179                         | 7,515                                      |
| \$25,000 under \$50,000.....                      | 2,064                               | 79,340                      | 78,182     | 43,457  | 1,179                             | 15,414                                       | 98,071                                     | 988               | 133,476    | 123,476    | 64,376  | 315                               | 3,451                         | 7,515                                      |
| \$50,000 under \$100,000.....                     | 3,182                               | 250,513                     | 244,413    | 141,559   | 4,233                             | 3,677  | 44,034                                     | 1,935             | 138,500    | 133,476    | 84,376  | 2,389                             | 9,557                         | 24,848                                     |
| \$100,000 under \$200,000.....                    | 6,387                               | 961,967                     | 938,540    | 599,518   | 8,922                             | 10,899                                       | 189,486                                    | 4,427             | 672,155    | 655,142    | 412,928   | 5,867                             | 27,113                        | 116,574                                    |
| \$200,000 under \$500,000.....                    | 9,541                               | 2,036,420                   | 2,021,627  | 1,944,001                                       | 26,710                            | 67,549                                       | 549,606                                    | 7,694             | 2,477,252  | 2,406,406  | 1,572,023                                       | 21,243                            | 94,584                        | 432,401                                    |
| \$500,000 under \$1,000,000.....                  | 3,412                               | 2,359,894                   | 2,269,095  | 1,518,616                                       | 19,093                            | 56,599                                       | 400,575                                    | 2,907             | 2,011,687  | 1,921,048  | 1,278,931                                       | 16,943                            | 72,186                        | 338,315                                    |
| \$1,000,000 under \$5,000,000.....                | 1,762                               | 3,043,702                   | 3,043,702  | 2,091,892                                       | 18,208                            | 86,511                                       | 476,304                                    | 1,572             | 2,837,813  | 2,725,887  | 1,878,665                                       | 15,921                            | 93,607                        | 402,026                                    |
| \$5,000,000 or more.....                          | 135                                 | 1,766,634                   | 1,679,639  | 1,066,503                                       | 12,963                            | 56,662                                       | 269,900                                    | 145               | 1,542,502  | 1,446,513  | 941,273   | 9,385                             | 59,217                        | 243,998                                    |
| Receipts not reported.....                        | 447                                 | 216                         | -          | -   | 221                               | 1,545  | 49   | -                 | -          | -          | -   | -                                 | -                             | -  |

Footnotes at end of table.



Table 5.4.—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts   | Returns with and without net income |                          |                             |   |                                 |  |   | Returns with net income |                          |                             |   |                                 |                               |   |
|--|-------------------------------------|--------------------------|-----------------------------|---|---------------------------------|--|---|-------------------------|--------------------------|-----------------------------|---|---------------------------------|-------------------------------|---|
|  | Number of returns                   | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Inventory, end-of-year (Thousand dollars) | Number of returns       | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Net income (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
|  |                                     | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |  |   |                         | Total (Thousand dollars) | Business (Thousand dollars) |   |                                 |                               |   |
| (1)                                      | (2)                                 | (3)                      | (4)                         | (5)   | (6)                             | (7)  | (8)                                       | (9)                     | (10)                     | (11)                        | (12)  | (13)                            | (14)                          |   |
| WHOLESALE AND RETAIL TRADE—Continued     |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| Retail Trade—Continued                   |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| Eating and drinking places               |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| Total                                    | 58,389                              | 13,108,754               | 12,760,818                  | 5,842,817                                       | 341,802                         | 276,176                                      | 316,743                                   | 33,322                  | 9,953,591                | 9,678,268                   | 4,400,423                                       | 242,182                         | 456,053                       | 242,212                                   |
| \$1 under \$10,000                       | 1,633                               | 10,826                   | 8,936                       | 4,458   | 1,667                           | 15,763                                       | 1,195                                     | 379                     | 2,925                    | 2,224                       | 1,078   | 45                              | 617                           | 98  |
| \$10,000 under \$25,000                  | 9,477                               | 63,440                   | 60,431                      | 27,130  | 1,690                           | 15,630                                       | 2,484                                     | 1,557                   | 29,691                   | 26,516                      | 13,047  | 833                             | 2,691                         | 74  |
| \$25,000 under \$50,000                  | 3,357                               | 35,112                   | 34,116                      | 17,789  | 10,869                          | 18,994                                       | 10,341                                    | 1,457                   | 14,018                   | 13,548                      | 68,427  | 2,950                           | 7,613                         | 3,769                                     |
| \$50,000 under \$100,000                 | 1,888                               | 9,993                    | 9,711                       | 4,571   | 29,201                          | 18,800                                       | 25,311                                    | 1,666                   | 541,211                  | 525,398                     | 243,627   | 14,536                          | 25,596                        | 12,417                                    |
| \$100,000 under \$200,000                | 1,772                               | 4,016                    | 3,957                       | 1,906   | 59,017                          | 39,736                                       | 39,736                                    | 8,932                   | 1,339,774                | 1,314,805                   | 587,711   | 36,072                          | 66,665                        | 24,266                                    |
| \$200,000 under \$500,000                | 10,124                              | 2,402,190                | 2,324,261                   | 1,384,218                                       | 90,587                          | 81,765                                       | 57,876                                    | 3,302                   | 4,512,149                | 4,474,101                   | 1,051,210                                       | 64,235                          | 123,138                       | 43,356                                    |
| \$500,000 under \$1,000,000              | 1,134                               | 4,053,232                | 3,919,618                   | 1,884,488                                       | 46,486                          | 64,874                                       | 43,567                                    | 4,642                   | 1,726,390                | 1,698,257                   | 733,664   | 37,951                          | 74,923                        | 37,581                                    |
| \$1,000,000 under \$5,000,000            | 1,009                               | 1,311,451                | 1,268,248                   | 753,925   | 42,167                          | 59,201                                       | 42,387                                    | 821                     | 1,427,126                | 1,368,396                   | 609,350   | 33,243                          | 69,058                        | 34,538                                    |
| \$5,000,000 or more                      | 1,132                               | 3,384,385                | 3,478,559                   | 1,242,342                                       | 62,605                          | 79,878                                       | 92,988                                    | 96                      | 2,231,553                | 2,113,073                   | 1,094,312                                       | 52,313                          | 95,379                        | 85,444                                    |
| Receipts not reported                    | 1,578                               | 663                      |                             |   | 99                              | 1,100  | 808                                       | (*)                     | (*)                      |                             |   |                                 | (*)                           |   |
| Other retail stores                      |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| Total                                    | 72,989                              | 25,628,670               | 24,984,980                  | 17,313,602                                      | 296,642                         | 714,503                                      | 3,885,111                                 | 50,626                  | 22,132,263               | 21,616,445                  | 14,938,799                                      | 246,792                         | 871,333                       | 3,292,311                                 |
| \$1 under \$10,000                       | 3,430                               | 17,884                   | 13,004                      | 8,182   | 899                             | 16,264                                       | 8,789                                     | 889                     | 6,680                    | 3,510                       | 1,910   | 393                             | 1,693                         | 794                                       |
| \$10,000 under \$25,000                  | 3,709                               | 67,018                   | 63,273                      | 38,435  | 1,776                           | 13,420                                       | 25,585                                    | 1,447                   | 29,077                   | 26,573                      | 15,425  | 487                             | 3,052                         | 657                                       |
| \$25,000 under \$50,000                  | 5,929                               | 23,701                   | 23,446                      | 13,769  | 9,011                           | 15,312                                       | 55,044                                    | 1,109                   | 120,303                  | 113,489                     | 62,601  | 4,792                           | 2,264                         | 25,531                                    |
| \$50,000 under \$100,000                 | 11,160                              | 84,661                   | 81,335                      | 51,306  | 16,344                          | 14,306                                       | 163,841                                   | 6,446                   | 484,389                  | 474,781                     | 287,468   | 1,018                           | 48                            | 91,766                                    |
| \$100,000 under \$200,000                | 18,340                              | 730,061                  | 688,356                     | 375,325   | 16,844                          | 70,791                                       | 444,096                                   | 13,684                  | 4,063,932                | 4,024,932                   | 1,269,083                                       | 1,100                           | 9,999                         | 33,368                                    |
| \$200,000 under \$500,000                | 19,986                              | 6,448,813                | 6,113,680                   | 4,990,055                                       | 43,338                          | 5,000,286                                    | 905,286                                   | 16,973                  | 5,359,532                | 5,253,720                   | 4,464,944                                       | 66,097                          | 23,476                        | 39,841                                    |
| \$500,000 under \$1,000,000              | 5,604                               | 3,863,139                | 3,792,319                   | 2,623,138                                       | 43,338                          | 11,356                                       | 541,309                                   | 4,046                   | 3,467,159                | 3,398,859                   | 3,350,031                                       | 38,038                          | 125,388                       | 48,545                                    |
| \$1,000,000 under \$5,000,000            | 3,024                               | 5,892,171                | 5,436,448                   | 3,803,769                                       | 50,429                          | 139,788                                      | 750,312                                   | 4,293                   | 4,678,828                | 4,544,746                   | 3,913,439                                       | 43,333                          | 16,883                        | 650,769                                   |
| \$5,000,000 or more                      | 357                                 | 6,366,666                | 6,015,989                   | 4,383,623                                       | 64,335                          | 11,473                                       | 989,055                                   | 330                     | 5,988,942                | 5,778,335                   | 4,193,857                                       | 61,657                          | 216,729                       | 94,837                                    |
| Receipts not reported                    | 1,451                               | 3,820                    |                             | 220   |                                 | 1,491  | 1,793                                     | (*)                     | (*)                      |                             |   | (*)                             | (*)                           |   |
| Wholesale and Retail Trade not Allocable |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| Total                                    | 4,267                               | 3,000,693                | 2,963,942                   | 2,276,946                                       | 30,148                          | 64,226                                       | 388,675                                   | 1,162                   | 2,583,045                | 2,548,868                   | 1,964,855                                       | 24,131                          | 71,917                        | 330,496                                   |
| \$1 under \$10,000                       |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| \$10,000 under \$25,000                  |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| \$25,000 under \$50,000                  |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| \$50,000 under \$100,000                 |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| \$100,000 under \$200,000                |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| \$200,000 under \$500,000                |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| \$500,000 under \$1,000,000              |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| \$1,000,000 under \$5,000,000            |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| \$5,000,000 or more                      |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| Receipts not reported                    |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| FINANCE, INSURANCE, AND REAL ESTATE      |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| Total                                    | 407,192                             | 146,905,082              | 76,636,579                  | 38,352,934                                      | 4,531,061                       | 15,074,693                                   | 87,792                                    | 257,716                 | 129,978,787              | 66,778,244                  | 33,335,969                                      | 639,571                         | 16,993,989                    | 61,015                                    |
| \$1 under \$10,000                       | 123,992                             | 481,970                  | 83,189                      | 13,400  | 73,711                          | 142,560                                      | 27,132                                    | 59,946                  | 259,371                  | 36,651                      | 4,145   | 46,299                          | 89,994                        | 2,494                                     |
| \$10,000 under \$25,000                  | 80,855                              | 1,607,996                | 364,605                     | 59,827  | 170,903                         | 70,304                                       | 22,433                                    | 54,907                  | 1,607,051                | 1,061,123                   | 31,393  | 103,137                         | 250,558                       | 10,608                                    |
| \$25,000 under \$50,000                  | 6,784                               | 1,192,792                | 769,841                     | 115,223   | 6,095                           | 318,526                                      | 44,306                                    | 47,088                  | 3,403,436                | 3,166,610                   | 61,349  | 18,007                          | 461,968                       | 27,421                                    |
| \$50,000 under \$100,000                 | 29,244                              | 2,414,411                | 1,557,671                   | 213,092   | 321,766                         | 457,148                                      | 51,134                                    | 39,035                  | 3,707,423                | 3,157,597                   | 145,276   | 21,248                          | 602,028                       | 3,438                                     |
| \$100,000 under \$200,000                | 29,849                              | 4,044,713                | 2,821,559                   | 496,765   | 311,075                         | 526,642                                      | 41,146                                    | 24,777                  | 3,498,460                | 3,142,094                   | 191,777   | 21,248                          | 647,961                       | 3,438                                     |
| \$200,000 under \$500,000                | 6,750                               | 6,142,878                | 3,569,986                   | 565,811   | 386,422                         | 65,653                                       | 20,534                                    | 17,011                  | 5,055,784                | 4,978,171                   | 385,770   | 25,046                          | 946,477                       | 18,164                                    |
| \$500,000 under \$1,000,000              | 8,093                               | 5,522,077                | 3,802,814                   | 418,114   | 261,058                         | 548,324                                      | 22,883                                    | 6,777                   | 4,638,411                | 4,365,012                   | 291,330   | 178,330                         | 660,898                       | 4,465                                     |
| \$1,000,000 under \$5,000,000            | 1,703                               | 1,502,566                | 1,430,944                   | 418,738   | 47,710                          | 1,770,750                                    | 114,378                                   | 1,971                   | 13,205,745               | 13,016,247                  | 1,056,829                                       | 139,993                         | 1,840,787                     | 8,342                                     |
| \$5,000,000 or more                      | 1,491                               | 108,334,879              | 62,998,170                  | 32,181,874                                      | 1,766,269                       | 11,143,777                                   | 490,643                                   | 2,098                   | 98,101,614               | 56,515,736                  | 31,567,000                                      | 1,099,043                       | 11,588,910                    | 41,221                                    |
| Receipts not reported                    | 2,423                               |                          |                             |   | 1,162                           | 1,769  | 36,483                                    | (*)                     | (*)                      |                             |   |                                 | (*)                           |   |
| Banking                                  |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| Total                                    | 1,497                               | 30,323,237               | 3,751,175                   | 10,635  | 705,259                         | 1,471,717                                    | 11,895                                    | 1,449                   | 27,085,314               | 3,361,809                   | 67,016  | 6,989                           | 1,403,108                     | 11,906                                    |
| \$1 under \$10,000                       |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| \$10,000 under \$25,000                  |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| \$25,000 under \$50,000                  |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| \$50,000 under \$100,000                 |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| \$100,000 under \$200,000                |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| \$200,000 under \$500,000                |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| \$500,000 under \$1,000,000              |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| \$1,000,000 under \$5,000,000            |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| \$5,000,000 or more                      |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |
| Receipts not reported                    |                                     |                          |                             |   |                                 |  |   |                         |                          |                             |   |                                 |                               |   |

Footnotes at end of table.

Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts                                  | Returns with and without net income |                                    |                                       |   |   |  |   |                          |                                    |  | Returns with net income                                    |  |  |  |
|---|-------------------------------------|------------------------------------|---------------------------------------|---|---|--|---|--------------------------|------------------------------------|--|--|--|--|--|
|   | Number of returns<br>(1)            | Receipts                           |                                       | Cost of sales and operations<br>(Thousand dollars)<br>(4) | Depreciation<br>(Thousand dollars)<br>(5) | Net income (less deficit)<br>(Thousand dollars)<br>(6) | Inventory, end-of-year<br>(Thousand dollars)<br>(7) | Number of returns<br>(8) | Receipts                           |  | Cost of sales and operations<br>(Thousand dollars)<br>(11) | Depreciation<br>(Thousand dollars)<br>(12) | Net income<br>(Thousand dollars)<br>(13) | Inventory, end-of-year<br>(Thousand dollars)<br>(14) |
|   |                                     | Total<br>(Thousand dollars)<br>(2) | Business<br>(Thousand dollars)<br>(3) |   |   |  |   |                          | Total<br>(Thousand dollars)<br>(9) | Business<br>(Thousand dollars)<br>(10) |  |  |  |  |
| <b>FINANCE, INSURANCE, AND REAL ESTATE—Continued</b>                    |                                     |                                    |                                       |   |   |  |   |                          |                                    |  |  |  |  |  |
| <b>Credit Agencies Other Than Banks</b>                                 |                                     |                                    |                                       |   |   |  |   |                          |                                    |  |  |  |  |  |
| Total.....  | 54,717                              | 16,081,132                         | 4,219,001                             | 749,406   | 277,334                                   | 835,623  | 339,312   | 35,665                   | 14,354,844                         | 3,785,832                              | 680,484  | 240,308                                    | 1,263,399                                | 320,077  |
| \$1 under \$10,000.....   | 23,085                              | 55,604                             | 5,130                                 | 97  | 3,321                                     | 143,506  | 2,360   | 11,227                   | 30,708                             | 1,686                                  | 32   | 424  | 15,859                                   | 197  |
| \$10,000 under \$25,000.....  | 5,259                               | 83,227                             | 21,563                                | 991   | 1,794                                     | 48,673   | 754   | 3,563                    | 55,917                             | 10,997                                 | 496  | 737  | 20,523                                   | 575  |
| \$25,000 under \$50,000.....  | 5,979                               | 201,296                            | 64,437                                | 3,792   | 5,409                                     | 7,270  | 134   | 3,970                    | 144,115                            | 42,764                                 | 188  | 2,411                                      | 45,735                                   | 12   |
| \$50,000 under \$100,000.....   | 6,849                               | 479,496                            | 173,020                               | 1,384   | 6,096                                     | 49,403   | 388   | 5,555                    | 393,414                            | 141,463                                | 1,121  | 4,516                                      | 80,378                                   | 259  |
| \$100,000 under \$200,000.....  | 5,414                               | 736,158                            | 284,721                               | 6,260   | 10,991                                    | 105,233  | 2,852   | 4,610                    | 635,948                            | 236,872                                | 6,210  | 5,336                                      | 127,837                                  | 2,337  |
| \$200,000 under \$500,000.....  | 3,432                               | 1,036,578                          | 293,839                               | 6,746   | 14,927                                    | 80,827   | 1,172   | 4,981                    | 897,891                            | 266,380                                | 3,049  | 10,077                                     | 114,986                                  | 701  |
| \$500,000 under \$1,000,000.....  | 1,715                               | 1,213,502                          | 177,420                               | 11,891  | 13,520                                    | 69,910   | 2,031   | 1,528                    | 1,081,999                          | 159,414                                | 7,635  | 15,014                                     | 80,619                                   | 1,008  |
| \$1,000,000 under \$5,000,000.....                                      | 2,019                               | 4,139,703                          | 521,138                               | 16,050  | 51,855                                    | 195,999  | 15,028  | 1,846                    | 3,776,816                          | 493,082                                | 9,913  | 44,417                                     | 250,286                                  | 14,161   |
| \$5,000,000 or more.....  | 428                                 | 8,135,618                          | 2,646,733                             | 702,595   | 171,394                                   | 423,336  | 315,343   | 385                      | 7,341,036                          | 2,443,254                              | 651,840  | 160,176                                    | 527,176                                  | 300,827  |
| Receipts not reported.....  | 936                                 | -                                  | -                                     | -   | 27  | 14,176   | -   | -                        | -                                  | -                                      | -  | -  | -  | -  |
| <b>Security and Commodity Brokers, Dealers, Exchanges, and Services</b> |                                     |                                    |                                       |   |   |  |   |                          |                                    |  |  |  |  |  |
| Total.....  | 3,390                               | 3,704,686                          | 908,612                               | 8,134   | 27,525                                    | 776,542  | 1,474   | 3,544                    | 3,530,352                          | 857,918                                | 2,436  | 25,595                                     | 802,715                                  | 1,474  |
| \$1 under \$10,000.....   | 539                                 | 1,749                              | 640                                   | -   | 42  | 1,906  | -   | 466                      | 3,375                              | 1,298                                  | -  | 32   | 1,365                                    | -  |
| \$10,000 under \$25,000.....  | 214                                 | 3,286                              | 1,339                                 | -   | 118                                       | 1,179  | -   | 350                      | 13,371                             | 3,789                                  | -  | 92   | 2,380                                    | -  |
| \$25,000 under \$50,000.....  | 481                                 | 17,929                             | 3,794                                 | -   | 426                                       | 2,467  | -   | 239                      | 18,026                             | 12,427                                 | -  | 259  | 5,379                                    | -  |
| \$50,000 under \$100,000.....   | 287                                 | 29,418                             | 19,384                                | 1,867   | 1,374                                     | 11,294   | -   | 505                      | 104,843                            | 23,142                                 | 27   | 1,592                                      | 11,630                                   | -  |
| \$100,000 under \$200,000.....  | 326                                 | 176,955                            | 10,280                                | 371   | 822                                       | 21,946   | -   | 342                      | 104,947                            | 23,142                                 | -  | 705  | 22,497                                   | -  |
| \$200,000 under \$500,000.....  | 235                                 | 112,501                            | 23,142                                | -   | 822                                       | 20,017   | -   | 200                      | 134,053                            | 40,593                                 | -  | 822  | 32,323                                   | -  |
| \$500,000 under \$1,000,000.....  | 351                                 | 156,462                            | 121,135                               | 2,402   | 4,459                                     | 184,143  | 1,474   | 332                      | 603,371                            | 114,993                                | 2,402  | 3,943                                      | 191,786                                  | 1,474  |
| \$1,000,000 under \$5,000,000.....                                      | 115                                 | 2,647,694                          | 631,089                               | 3,610   | 13,003                                    | 323,913  | -   | 111                      | 2,574,386                          | 634,117                                | 7  | 18,450                                     | 535,155                                  | -  |
| Receipts not reported.....  | (*)                                 | -                                  | -                                     | -   | (*)                                       | (*)  | -   | -                        | -                                  | -                                      | -  | -  | -  | -  |
| <b>Holding and Other Investment Companies</b>                           |                                     |                                    |                                       |   |   |  |   |                          |                                    |  |  |  |  |  |
| Total.....  | 33,826                              | 8,083,855                          | 337,133                               | 99,546  | 71,389                                    | 6,112,436  | 5,300   | 21,812                   | 7,785,462                          | 303,402                                | 84,832   | 54,945                                     | 6,442,136                                | 1,745  |
| \$1 under \$10,000.....   | 17,333                              | 45,916                             | 1,088                                 | 417   | 1,992                                     | 117,138  | 5   | 10,702                   | 32,185                             | 635                                    | 370  | 513  | 18,369                                   | -  |
| \$10,000 under \$25,000.....  | 2,668                               | 76,476                             | 3,396                                 | 2,044   | 3,270                                     | 23,709   | 5   | 4,313                    | 63,700                             | 3,803                                  | 1,255  | 1,005                                      | 37,471                                   | -  |
| \$25,000 under \$50,000.....  | 2,853                               | 95,764                             | 4,446                                 | 3,966   | 5,500                                     | 40,432   | 27  | 1,739                    | 84,000                             | 3,438                                  | 392  | 2,102                                      | 49,713                                   | 37   |
| \$50,000 under \$100,000.....   | 2,099                               | 131,294                            | 4,733                                 | 1,031   | 2,704                                     | 56,665   | 137   | 1,739                    | 111,700                            | 3,438                                  | 392  | 2,102                                      | 49,713                                   | 114  |
| \$100,000 under \$200,000.....  | 1,185                               | 155,943                            | 10,999                                | 7,135   | 4,832                                     | 69,216   | 3,186   | 1,016                    | 132,887                            | 4,134                                  | 816  | 2,681                                      | 78,951                                   | 3  |
| \$200,000 under \$500,000.....  | 799                                 | 233,771                            | 5,215                                 | 7,004   | 7,265                                     | 113,980  | 1,000   | 698                      | 196,311                            | 1,231                                  | 1,231  | 2,681                                      | 78,951                                   | 12   |
| \$500,000 under \$1,000,000.....  | 322                                 | 213,581                            | 21,275                                | 7,301   | 4,878                                     | 123,648  | 100   | 301                      | 196,311                            | 18,444                                 | 5,555  | 2,681                                      | 78,951                                   | 12   |
| \$1,000,000 under \$5,000,000.....                                      | 367                                 | 828,839                            | 41,428                                | 14,938  | 14,382                                    | 530,598  | 1,624   | 336                      | 759,612                            | 32,330                                 | 11,598   | 9,222                                      | 543,104                                  | 1,568  |
| \$5,000,000 or more.....  | 229                                 | 6,302,271                          | 242,553                               | 64,290  | 31,517                                    | 3,381,436  | 311   | 221                      | 6,208,129                          | 234,039                                | 63,592   | 30,314                                     | 5,384,321                                | 1  |
| Receipts not reported.....  | 3,411                               | -                                  | -                                     | -   | 49  | 19,110   | 98  | (*)                      | -                                  | -                                      | -  | -  | (*)                                      | -  |
| <b>Insurance Carriers</b>   |                                     |                                    |                                       |   |   |  |   |                          |                                    |  |  |  |  |  |
| Total.....  | 5,113                               | 69,005,992                         | 56,812,345                            | 34,694,192  | 353,609                                   | 3,141,990  | 95,228  | 3,296                    | 62,170,595                         | 50,639,886                             | 30,892,200   | 324,506                                    | 3,442,946                                | 45,614   |
| \$1 under \$10,000.....   | 529                                 | 1,916                              | 1,032                                 | 128   | 3   | 1,320  | -   | 309                      | 1,183                              | 543                                    | 14   | 522  | 1,673                                    | -  |
| \$10,000 under \$25,000.....  | 281                                 | 4,552                              | 2,277                                 | 210   | 172                                       | 970  | -   | 200                      | 2,965                              | 966                                    | 104  | 16   | 2,621                                    | -  |
| \$25,000 under \$50,000.....  | 454                                 | 16,633                             | 12,078                                | 3,317   | 315                                       | 1,497  | -   | 302                      | 11,403                             | 8,515                                  | 1,261  | 105  | 5,759                                    | -  |
| \$50,000 under \$100,000.....   | 581                                 | 37,049                             | 30,569                                | 5,041   | 747                                       | 3,011  | -   | 417                      | 25,753                             | 20,684                                 | 2,878  | 647  | 12,708                                   | -  |
| \$100,000 under \$200,000.....  | 476                                 | 64,050                             | 52,065                                | 12,973  | 719                                       | 2,432  | -   | 346                      | 45,730                             | 37,329                                 | 8,272  | 484  | 22,010                                   | -  |
| \$200,000 under \$500,000.....  | 595                                 | 186,667                            | 149,105                               | 46,269  | 1,926                                     | 13,285   | -   | 297                      | 96,658                             | 82,942                                 | 20,778   | 801  | 32,010                                   | -  |
| \$500,000 under \$1,000,000.....  | 449                                 | 322,470                            | 275,376                               | 115,269   | 1,604                                     | 3,010  | -   | 282                      | 204,732                            | 173,668                                | 77,266   | 904  | 22,010                                   | -  |
| \$1,000,000 under \$5,000,000.....                                      | 878                                 | 1,772,909                          | 1,772,909                             | 779,250   | 9,799                                     | 34,773   | -   | 537                      | 1,255,082                          | 1,110,217                              | 486,961  | 6,072                                      | 101,347                                  | -  |
| \$5,000,000 or more.....  | 817                                 | 66,357,744                         | 54,516,934                            | 33,728,735  | 338,324                                   | 3,099,924  | 95,228  | 607                      | 60,327,089                         | 49,205,022                             | 30,594,666   | 315,475                                    | 3,289,813                                | 45,614   |
| Receipts not reported.....  | (*)                                 | -                                  | -                                     | -   | -   | (*)  | -   | -                        | -                                  | -                                      | -  | -  | -  | -  |
| <b>Insurance Agents, Brokers, and Services</b>                          |                                     |                                    |                                       |   |   |  |   |                          |                                    |  |  |  |  |  |
| Total.....  | 28,771                              | 3,321,428                          | 3,143,565                             | 778,379   | 53,007                                    | 292,215  | 84  | 20,401                   | 2,821,235                          | 2,662,752                              | 642,138  | 45,360                                     | 326,201                                  | 62   |
| \$1 under \$10,000.....   | 4,972                               | 23,603                             | 20,721                                | 938   | 559                                       | 397  | -   | 2,789                    | 13,334                             | 11,444                                 | 344  | 155  | 4,634                                    | -  |
| \$10,000 under \$25,000.....  | 4,447                               | 74,620                             | 69,633                                | 4,916   | 1,666                                     | 3,613  | -   | 2,622                    | 42,371                             | 2,620                                  | 2,620  | 1,009                                      | 10,168                                   | -  |
| \$25,000 under \$50,000.....  | 5,907                               | 213,045                            | 202,970                               | 10,325  | 9,040                                     | 37,884   | -   | 5,156                    | 154,257                            | 146,792                                | 3,781  | 3,233                                      | 24,893                                   | -  |
| \$50,000 under \$100,000.....   | 6,431                               | 436,628                            | 436,628                               | 37,427  | 9,040                                     | 37,884   | -   | 3,185                    | 436,827                            | 346,050                                | 19,015   | 7,170                                      | 44,345                                   | -  |
| \$100,000 under \$200,000.....  | 3,775                               | 516,756                            | 492,971                               | 80,996  | 9,040                                     | 40,084   | -   | 1,811                    | 436,827                            | 417,741                                | 52,230   | 8,134                                      | 42,404                                   | -  |
| \$200,000 under \$500,000.....  | 2,037                               | 607,258                            | 577,016                               | 157,844   | 8,316                                     | 50,821   | -   | 326                      | 545,104                            | 516,345                                | 120,623  | 8,040                                      | 52,547                                   | -  |
| \$500,000 under \$1,000,000.....  | 289                                 | 251,909                            | 234,999                               | 65,246  | 5,229                                     | 16,049   | -   | 247                      | 208,583                            | 193,553                                | 48,343   | 4,631                                      | 17,950                                   | -  |
| \$1,000,000 under \$5,000,000.....                                      | 388                                 | 546,700                            | 530,816                               | 262,367   | 5,062                                     | 36,616   | -   | 28                       | 489,622                            | 474,738                                | 233,076  | 3,999                                      | 23,575                                   | -  |
| \$5,000,000 or more.....  | 32                                  | 629,852                            | 575,761                               | 162,320   | 9,287                                     | 88,870   | -   | -                        | 564,330                            | 513,718                                | 162,106  | 8,989                                      | 91,685                                   | -  |
| Receipts not reported.....  | 493                                 | -                                  | -                                     | -   | -   | -  | -   | -                        | -                                  | -                                      | -  | -  | -  | -  |

Footnotes at end of table.



Table 5.4—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts               | Returns with and without net income |                          |                             |                              |           |           |              |         |                          |  | Returns with net income               |                                 |                               |   |
|--|-------------------------------------|--------------------------|-----------------------------|------------------------------|-----------|-----------|--------------|---------|--------------------------|--|---------------------------------------|---------------------------------|-------------------------------|---|
|  | Receipts                            |                          |                             | Cost of sales and operations |           |           | Depreciation |         |                          | Net income (less deficit) (Thousand dollars) | Receipts                              |                                 |                               | Inventory, end-of-year (Thousand dollars) |
|  | Number of returns                   | Total (Thousand dollars) | Business (Thousand dollars) | (4)                          | (5)       | (6)       | (7)          | (8)     | Total (Thousand dollars) | Business (Thousand dollars)                  | Cost of operations (Thousand dollars) | Depreciation (Thousand dollars) | Net income (Thousand dollars) | Inventory, end-of-year (Thousand dollars) |
| <b>FINANCE, INSURANCE, AND REAL ESTATE—Continued</b> |                                     |                          |                             |                              |           |           |              |         |                          |  |                                       |                                 |                               |   |
| <b>Real Estate</b>                                   |                                     |                          |                             |                              |           |           |              |         |                          |  |                                       |                                 |                               |   |
| Total.....   | 267,879                             | 16,475,702               | 7,464,748                   | 1,952,474                    | 2,042,938 | 1,443,170 | 418,699      | 161,548 | 12,230,985               | 5,186,595                                    | 1,366,863                             | 1,318,965                       | 2,318,494                     | 232,254                                   |
| \$1 under \$10,000.....                              | 77,489                              | 353,063                  | 54,560                      | 11,820                       | 67,773    | 181,522   | 24,973       | 34,606  | 180,745                  | 21,812                                       | 3,385                                 | 25,473                          | 50,398                        | 3,081                                     |
| \$10,000 under \$25,000.....                         | 65,241                              | 1,016,326                | 252,500                     | 51,066                       | 164,316   | 92,822    | 27,418       | 43,935  | 627,369                  | 127,386                                      | 27,418                                | 102,370                         | 185,718                       | 10,033                                    |
| \$25,000 under \$50,000.....                         | 37,146                              | 1,639,825                | 473,643                     | 94,493                       | 270,913   | 290,790   | 44,095       | 35,633  | 1,236,369                | 259,999                                      | 55,999                                | 174,330                         | 335,839                       | 27,382                                    |
| \$50,000 under \$100,000.....                        | 32,146                              | 2,222,208                | 888,917                     | 170,352                      | 301,786   | 286,590   | 50,669       | 25,217  | 1,741,848                | 629,886                                      | 122,169                               | 121,134                         | 386,635                       | 23,065                                    |
| \$100,000 under \$200,000.....                       | 16,182                              | 2,181,132                | 971,908                     | 189,030                      | 278,839   | 290,258   | 35,260       | 12,438  | 1,677,368                | 672,672                                      | 204,122                               | 191,924                         | 330,288                       | 20,703                                    |
| \$200,000 under \$500,000.....                       | 9,351                               | 2,659,333                | 1,419,348                   | 349,948                      | 322,429   | 231,475   | 19,350       | 6,956   | 1,976,519                | 931,948                                      | 240,087                               | 201,424                         | 347,307                       | 17,451                                    |
| \$500,000 under \$1,000,000.....                     | 2,398                               | 1,597,703                | 892,388                     | 218,253                      | 193,038   | 123,780   | 20,735       | 1,681   | 1,094,574                | 596,320                                      | 132,379                               | 116,323                         | 188,859                       | 6,440                                     |
| \$1,000,000 under \$5,000,000.....                   | 1,303                               | 2,359,940                | 1,377,295                   | 413,813                      | 278,638   | 185,452   | 96,517       | 980     | 1,723,772                | 976,410                                      | 310,971                               | 171,339                         | 284,173                       | 64,883                                    |
| \$5,000,000 or more.....                             | 171                                 | 2,486,102                | 1,152,189                   | 453,699                      | 186,131   | 149,117   | 68,096       | 133     | 1,905,763                | 818,980                                      | 330,333                               | 116,648                         | 209,297                       | 59,216                                    |
| Receipts not reported.....                           | 16,311                              | -                        | -                           | -                            | 2,063     | 155,592   | 36,385       | -       | -                        | -  | -                                     | -                               | -                             | -   |
| <b>SERVICES</b>                                      |                                     |                          |                             |                              |           |           |              |         |                          |  |                                       |                                 |                               |   |
| Total.....   | 228,898                             | 51,046,273               | 48,542,750                  | 27,970,369                   | 3,202,060 | 2,021,876 | 2,344,985    | 132,006 | 41,029,034               | 39,069,483                                   | 22,300,065                            | 2,359,825                       | 3,083,792                     | 1,962,529                                 |
| \$1 under \$10,000.....                              | 30,268                              | 190,411                  | 121,090                     | 63,821                       | 35,511    | 150,092   | 23,299       | 10,842  | 101,438                  | 52,422                                       | 20,604                                | 16,304                          | 20,079                        | 5,174                                     |
| \$10,000 under \$25,000.....                         | 29,392                              | 563,095                  | 491,442                     | 212,176                      | 77,263    | 116,715   | 31,869       | 13,976  | 288,306                  | 265,356                                      | 76,371                                | 26,309                          | 51,616                        | 14,141                                    |
| \$25,000 under \$50,000.....                         | 33,429                              | 1,288,889                | 1,205,965                   | 521,804                      | 107,426   | 22,854    | 33,090       | 18,659  | 750,003                  | 696,043                                      | 265,451                               | 61,299                          | 97,067                        | 15,748                                    |
| \$50,000 under \$100,000.....                        | 38,437                              | 2,869,394                | 2,056,006                   | 1,313,209                    | 205,456   | 73,560    | 67,845       | 25,747  | 1,922,395                | 1,859,598                                    | 803,501                               | 133,729                         | 175,186                       | 37,077                                    |
| \$100,000 under \$200,000.....                       | 35,543                              | 2,528,112                | 5,019,329                   | 2,581,678                    | 310,020   | 179,003   | 147,510      | 25,986  | 3,895,357                | 3,702,974                                    | 1,790,391                             | 221,055                         | 307,921                       | 109,846                                   |
| \$200,000 under \$500,000.....                       | 29,286                              | 9,206,529                | 8,209,595                   | 4,843,758                    | 540,811   | 322,140   | 263,803      | 22,103  | 6,954,837                | 6,750,188                                    | 3,508,204                             | 405,282                         | 485,885                       | 189,313                                   |
| \$500,000 under \$1,000,000.....                     | 9,262                               | 6,495,186                | 6,287,171                   | 3,651,618                    | 332,589   | 231,114   | 181,569      | 7,243   | 5,088,373                | 4,920,955                                    | 2,769,632                             | 278,178                         | 331,504                       | 144,542                                   |
| \$1,000,000 under \$5,000,000.....                   | 5,317                               | 10,105,881               | 9,660,800                   | 5,717,997                    | 609,726   | 429,204   | 274,459      | 4,416   | 8,417,603                | 8,077,977                                    | 4,767,695                             | 470,239                         | 583,161                       | 235,266                                   |
| \$5,000,000 or more.....                             | 696                                 | 14,835,001               | 14,102,152                  | 9,064,308                    | 938,473   | 926,899   | 1,301,539    | 610     | 13,447,342               | 12,793,600                                   | 8,298,186                             | 720,856                         | 1,004,465                     | 1,205,694                                 |
| Receipts not reported.....                           | 17,470                              | 233,775                  | -                           | -                            | 44,785    | 126,091   | 20,032       | 2,425   | 163,200                  | -  | -                                     | 26,574                          | 27,108                        | 5,723                                     |
| <b>Hotels and Other Lodging Places</b>               |                                     |                          |                             |                              |           |           |              |         |                          |  |                                       |                                 |                               |   |
| Total.....   | 16,851                              | 5,330,219                | 4,872,092                   | 2,330,254                    | 403,264   | 263,755   | 88,273       | 9,403   | 4,031,387                | 3,654,183                                    | 1,678,918                             | 284,565                         | 437,775                       | 49,149                                    |
| \$1 under \$10,000.....                              | 1,318                               | 9,078                    | 5,611                       | 1,158                        | 2,025     | 1,676     | 2,140        | 446     | 4,867                    | 1,953  | 510                                   | 166                             | 1,720                         | -   |
| \$10,000 under \$25,000.....                         | 2,431                               | 46,867                   | 41,839                      | 17,937                       | 7,707     | 14,758    | 2,140        | 968     | 20,505                   | 17,036                                       | 5,501                                 | 2,262                           | 3,562                         | 248                                       |
| \$25,000 under \$50,000.....                         | 2,504                               | 97,525                   | 90,069                      | 32,300                       | 13,703    | 9,118     | 5,668        | 1,872   | 64,130                   | 57,337                                       | 17,799                                | 14,774                          | 15,098                        | 731                                       |
| \$50,000 under \$100,000.....                        | 2,910                               | 223,721                  | 210,012                     | 81,544                       | 27,847    | 27,799    | 7,707        | 1,971   | 136,115                  | 130,375                                      | 42,470                                | 31,340                          | 31,590                        | 2,950                                     |
| \$100,000 under \$200,000.....                       | 2,690                               | 433,857                  | 379,030                     | 167,018                      | 49,084    | 20,571    | 13,664       | 1,791   | 307,900                  | 255,410                                      | 108,687                               | 41,868                          | 47,139                        | 4,850                                     |
| \$200,000 under \$500,000.....                       | 2,435                               | 770,509                  | 742,445                     | 333,493                      | 66,209    | 5,669     | 6,860        | 574     | 489,327                  | 483,118                                      | 184,563                               | 35,626                          | 35,236                        | 3,861                                     |
| \$500,000 under \$1,000,000.....                     | 950                                 | 678,145                  | 641,663                     | 302,453                      | 56,084    | 32,511    | 15,602       | 435     | 42,637                   | 383,118                                      | 156,819                               | 54,634                          | 77,597                        | 10,964                                    |
| \$1,000,000 under \$5,000,000.....                   | 601                                 | 1,214,121                | 1,140,163                   | 544,565                      | 76,890    | 32,511    | 30,178       | 89      | 896,127                  | 843,790                                      | 324,674                               | 95,960                          | 192,119                       | 23,238                                    |
| \$5,000,000 or more.....                             | 95                                  | 1,847,484                | 1,621,260                   | 848,756                      | 103,332   | 2,088     | 3,661        | (*)     | 1,711,585                | 1,490,299                                    | 769,895                               | (*)                             | (*)                           | (*)                                       |
| Receipts not reported.....                           | 917                                 | 8,912                    | -                           | -                            | 463       | -         | -            | -       | (*)                      | -  | -                                     | -                               | -                             | -   |
| <b>Personal Services</b>                             |                                     |                          |                             |                              |           |           |              |         |                          |  |                                       |                                 |                               |   |
| Total.....   | 36,490                              | 6,088,786                | 5,983,878                   | 3,262,727                    | 266,191   | 262,110   | 213,648      | 22,638  | 4,836,296                | 4,731,378                                    | 2,536,873                             | 204,379                         | 319,435                       | 176,143                                   |
| \$1 under \$10,000.....                              | 2,281                               | 14,192                   | 11,638                      | 5,034                        | 1,493     | 1,999     | 1,008        | 842     | 7,023                    | 4,799  | 1,913                                 | 543                             | 1,848                         | 150                                       |
| \$10,000 under \$25,000.....                         | 4,905                               | 86,175                   | 61,788                      | 36,626                       | 7,425     | 4,276     | 1,960        | 2,176   | 40,287                   | 37,255                                       | 13,678                                | 3,076                           | 3,562                         | 248                                       |
| \$25,000 under \$50,000.....                         | 7,383                               | 269,882                  | 264,517                     | 122,207                      | 17,727    | 3,483     | 4,915        | 3,981   | 150,763                  | 147,724                                      | 64,522                                | 8,355                           | 11,122                        | 2,919                                     |
| \$50,000 under \$100,000.....                        | 8,892                               | 642,881                  | 632,012                     | 310,680                      | 53,286    | 18,254    | 18,323       | 5,928   | 427,453                  | 420,230                                      | 200,737                               | 22,432                          | 23,039                        | 12,053                                    |
| \$100,000 under \$200,000.....                       | 6,023                               | 849,561                  | 839,778                     | 443,890                      | 39,413    | 32,096    | 36,053       | 4,524   | 625,641                  | 617,213                                      | 307,326                               | 27,017                          | 43,869                        | 13,723                                    |
| \$200,000 under \$500,000.....                       | 4,486                               | 1,379,321                | 1,377,687                   | 743,010                      | 51,954    | 35,745    | 26,104       | 3,454   | 1,064,375                | 1,046,119                                    | 555,020                               | 59,341                          | 81,817                        | 38,250                                    |
| \$500,000 under \$1,000,000.....                     | 1,280                               | 880,065                  | 866,028                     | 498,231                      | 30,732    | 35,161    | 26,104       | 1,068   | 720,646                  | 710,616                                      | 392,504                               | 26,161                          | 40,866                        | 20,887                                    |
| \$1,000,000 under \$5,000,000.....                   | 558                                 | 1,179,380                | 1,137,023                   | 677,645                      | 45,683    | 74,243    | 51,570       | 615     | 1,088,842                | 1,077,889                                    | 628,169                               | 43,093                          | 73,911                        | 40,123                                    |
| \$5,000,000 or more.....                             | 58                                  | 786,430                  | 773,407                     | 425,404                      | 36,400    | 48,600    | 57,067       | 44      | 701,040                  | 689,551                                      | 373,004                               | 53,721                          | 32,763                        | 50,412                                    |
| Receipts not reported.....                           | 515                                 | -                        | -                           | -                            | 78        | 197       | -            | (*)     | (*)                      | -  | -                                     | -                               | (*)                           | -   |
| <b>Business Services</b>                             |                                     |                          |                             |                              |           |           |              |         |                          |  |                                       |                                 |                               |   |
| Total.....   | 69,888                              | 18,376,093               | 17,673,073                  | 11,263,610                   | 906,692   | 671,443   | 880,735      | 40,452  | 15,335,128               | 14,789,990                                   | 9,544,136                             | 585,583                         | 1,046,871                     | 394,678                                   |
| \$1 under \$10,000.....                              | 11,499                              | 71,895                   | 44,099                      | 20,963                       | 15,170    | 17,875    | 8,973        | 4,803   | 42,832                   | 23,022                                       | 7,051                                 | 8,846                           | 8,507                         | 4,076                                     |
| \$10,000 under \$25,000.....                         | 8,754                               | 168,806                  | 144,445                     | 59,632                       | 17,004    | 4,24      | 10,723       | 4,671   | 96,126                   | 56,179                                       | 20,133                                | 19,403                          | 22,637                        | 7,296                                     |
| \$25,000 under \$50,000.....                         | 10,316                              | 397,351                  | 378,405                     | 134,641                      | 30,104    | 4,652     | 9,011        | 6,042   | 240,734                  | 226,703                                      | 78,006                                | 19,003                          | 33,100                        | 5,933                                     |
| \$50,000 under \$100,000.....                        | 10,197                              | 755,278                  | 739,322                     | 340,257                      | 47,438    | 36,080    | 32,133       | 7,233   | 531,771                  | 530,504                                      | 218,792                               | 35,261                          | 64,508                        | 7,007                                     |
| \$100,000 under \$200,000.....                       | 9,693                               | 1,413,684                | 1,361,274                   | 686,470                      | 65,628    | 42,310    | 26,669       | 6,946   | 1,031,797                | 1,024,265                                    | 418,976                               | 48,841                          | 84,809                        | 22,266                                    |
| \$200,000 under \$500,000.....                       | 7,405                               | 2,289,594                | 2,219,471                   | 1,292,361                    | 104,128   | 51,861    | 36,537       | 5,204   | 1,678,532                | 1,678,532                                    | 970,287                               | 78,338                          | 130,162                       | 25,996                                    |
| \$500,000 under \$1,000,000.....                     | 2,822                               | 1,939,869                | 1,894,348                   | 1,176,207                    | 78,919    | 31,991    | 23,976       | 2,297   | 1,666,903                | 1,678,532                                    | 970,287                               | 78,338                          | 130,162                       | 25,996                                    |
| \$1,000,000 under \$5,000,000.....                   | 1,873                               | 3,582,457                | 3,486,404                   | 2,046,852                    | 189,692   | 104,329   | 87,536       | 1,359   | 3,463,993                | 3,463,993                                    | 1,999,680                             | 130,652                         | 194,329                       | 75,838                                    |
| \$5,000,000 or more.....                             | 305                                 | 7,602,680                | 7,405,305                   | 5,286,207                    | 330,420   | 386,237   | 227,047      | 263     | 6,893,289                | 6,741,237                                    | 4,968,484                             | 169,725                         | 431,467                       | 212,127                                   |
| Receipts not reported.....                           | 7,025                               | 144,459                  | -                           | -                            | 27,994    | 118,190   | 6,635        | 1,114   | 107,311                  | -  | -                                     | 17,773                          | 14,225                        | 1,598                                     |

Footnotes at end of table.

Table 5.4.—NUMBER, RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, NET INCOME AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

| Industry and size of business receipts                | Returns with and without net income |                          |                             |   |                                   |  | Returns with net income                    |                   |                          |                             |   |                                   | Inventory, end-of-year (Thousand dollars) |                               |
|---|-------------------------------------|--------------------------|-----------------------------|---|-----------------------------------|--|--|-------------------|--------------------------|-----------------------------|---|-----------------------------------|---|-------------------------------|
|   | Number of returns                   | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Inventory, end-of- year (Thousand dollars) | Number of returns | Receipts                 |                             | Cost of sales and operations (Thousand dollars) | Deprecia- tion (Thousand dollars) |   | Net income (Thousand dollars) |
|   |                                     | Total (Thousand dollars) | Business (Thousand dollars) |   |                                   |  |  |                   | Total (Thousand dollars) | Business (Thousand dollars) |   |                                   |   |                               |
| (1)   | (2)                                 | (3)                      | (4)                         | (5)   | (6)                               | (7)  | (8)  | (9)               | (10)                     | (11)                        | (12)  | (13)                              | (14)                                      |                               |
| SERVICES—Continued                                    |                                     |                          |                             |   |                                   |  |  |                   |                          |                             |   |                                   |   |                               |
| Automobile Services and Miscellaneous Repair Services |                                     |                          |                             |   |                                   |  |  |                   |                          |                             |   |                                   |   |                               |
| Total.....  | 32,990                              | 5,592,971                | 5,346,976                   | 2,797,872                                       | 852,536                           | 188,442                                      | 258,680                                    | 4,496,110         | 4,299,624                | 2,180,766                   | 687,630   | 275,450                           | 207,510                                   |                               |
| \$1 under \$10,000.....                               | 3,465                               | 22,745                   | 16,256                      | 8,230   | 5,607                             | 15,552                                       | 4,512                                      | 10,406            | 5,289                    | 2,149                       | 1,994   | 1,768                             | 104                                       |                               |
| \$10,000 under \$25,000.....                          | 4,521                               | 89,231                   | 77,180                      | 38,688  | 11,700                            | 2,777  | 3,005                                      | 17,969            | 40,469                   | 12,658                      | 7,343   | 7,770                             | 738                                       |                               |
| \$25,000 under \$50,000.....                          | 4,573                               | 181,840                  | 167,683                     | 72,451  | 24,153                            | 9,631  | 7,164                                      | 100,589           | 97,313                   | 13,999                      | 14,039  | 13,883                            | 3,416                                     |                               |
| \$50,000 under \$100,000.....                         | 6,612                               | 486,784                  | 467,784                     | 235,616   | 50,169                            | 9,667  | 17,194                                     | 318,794           | 307,372                  | 138,463                     | 36,409  | 22,534                            | 6,507                                     |                               |
| \$100,000 under \$200,000.....                        | 6,363                               | 907,238                  | 887,177                     | 510,949   | 76,981                            | 31,652                                       | 41,344                                     | 708,045           | 689,789                  | 381,454                     | 61,557  | 41,775                            | 33,036                                    |                               |
| \$200,000 under \$300,000.....                        | 4,681                               | 1,438,641                | 1,390,891                   | 762,763   | 177,609                           | 53,972                                       | 72,251                                     | 1,241,757         | 1,196,858                | 654,712                     | 150,972   | 66,401                            | 66,125                                    |                               |
| \$300,000 under \$1,000,000.....                      | 1,195                               | 855,991                  | 822,891                     | 483,147   | 124,654                           | 26,682                                       | 50,045                                     | 706,219           | 677,578                  | 390,893                     | 101,588   | 34,817                            | 46,010                                    |                               |
| \$1,000,000 under \$5,000,000.....                    | 588                                 | 990,382                  | 955,903                     | 455,978   | 185,941                           | 41,428                                       | 42,512                                     | 870,487           | 838,924                  | 403,861                     | 156,372   | 54,446                            | 38,140                                    |                               |
| \$5,000,000 or more.....                              | 26                                  | 598,184                  | 561,111                     | 236,050   | 181,886                           | 24,388                                       | 20,602                                     | 476,622           | 449,032                  | 163,577                     | 150,655   | 30,724                            | 13,383                                    |                               |
| Receipts not reported.....                            | 966                                 | 25,511                   | -                           | -   | 13,836                            | 232  | 51   | 15,222            | -                        | -                           | 6,900   | 1,352                             | 51  |                               |
| Amusement and Recreation Services                     |                                     |                          |                             |   |                                   |  |  |                   |                          |                             |   |                                   |   |                               |
| Total.....  | 31,858                              | 7,824,847                | 7,136,081                   | 4,015,916                                       | 591,174                           | 320,155                                      | 1,125,227                                  | 6,115,718         | 5,591,794                | 3,029,489                   | 459,217   | 547,496                           | 1,017,228                                 |                               |
| \$1 under \$10,000.....                               | 5,740                               | 43,918                   | 22,457                      | 16,913  | 8,901                             | 115,141                                      | 6,562                                      | 24,452            | 8,749                    | 6,101                       | 3,714   | 2,891                             | 283                                       |                               |
| \$10,000 under \$25,000.....                          | 4,457                               | 86,851                   | 72,981                      | 32,869  | 10,228                            | 11,180                                       | 5,495                                      | 108,758           | 28,479                   | 11,837                      | 7,726   | 4,348                             | 3,160                                     |                               |
| \$25,000 under \$50,000.....                          | 4,103                               | 178,671                  | 150,755                     | 74,572  | 17,418                            | 2,668  | 7,976                                      | 188,961           | 86,133                   | 40,378                      | 9,177   | 13,916                            | 1,949                                     |                               |
| \$50,000 under \$100,000.....                         | 4,327                               | 327,941                  | 300,935                     | 147,191   | 32,465                            | 15,380                                       | 4,798                                      | 293,153           | 168,054                  | 74,845                      | 16,996  | 17,149                            | 2,703                                     |                               |
| \$100,000 under \$200,000.....                        | 4,610                               | 732,113                  | 656,402                     | 329,277   | 53,055                            | 15,380                                       | 29,213                                     | 624,233           | 460,694                  | 219,153                     | 34,613  | 41,949                            | 2,709                                     |                               |
| \$200,000 under \$300,000.....                        | 4,320                               | 1,424,693                | 1,317,413                   | 714,821   | 90,353                            | 5,844  | 82,289                                     | 954,233           | 902,202                  | 451,512                     | 54,975  | 75,706                            | 55,772                                    |                               |
| \$300,000 under \$1,000,000.....                      | 762                                 | 528,839                  | 495,750                     | 260,716   | 27,098                            | 39,101                                       | 18,098                                     | 385,627           | 358,943                  | 171,997                     | 20,791  | 42,764                            | 15,897                                    |                               |
| \$1,000,000 under \$5,000,000.....                    | 675                                 | 1,528,873                | 1,349,843                   | 780,815   | 80,050                            | 86,622                                       | 32,094                                     | 1,139,094         | 1,031,322                | 555,549                     | 99,524  | 125,313                           | 22,905                                    |                               |
| \$5,000,000 or more.....                              | 122                                 | 2,963,459                | 2,769,545                   | 1,658,738                                       | 270,525                           | 204,896                                      | 938,555                                    | 2,778,388         | 2,547,218                | 1,498,117                   | 257,210   | 218,241                           | 890,223                                   |                               |
| Receipts not reported.....                            | 2,741                               | 9,489                    | -                           | -   | 1,123                             | 1,444  | 147  | 8,210             | -                        | -                           | 531   | 5,219                             | -   |                               |
| Other Services  |                                     |                          |                             |   |                                   |  |  |                   |                          |                             |   |                                   |   |                               |
| Total.....  | 40,823                              | 7,833,357                | 7,530,650                   | 4,299,990                                       | 182,203                           | 315,971                                      | 178,422                                    | 6,194,415         | 5,982,512                | 3,329,883                   | 138,451   | 476,765                           | 117,821                                   |                               |
| \$1 under \$10,000.....                               | 5,965                               | 28,583                   | 21,029                      | 10,523  | 2,315                             | 18,849                                       | 2,244                                      | 11,808            | 8,610                    | 2,880                       | 1,041   | 3,345                             | 561                                       |                               |
| \$10,000 under \$25,000.....                          | 4,325                               | 88,165                   | 73,209                      | 32,404  | 3,201                             | 1,098  | 8,526                                      | 48,661            | 36,538                   | 12,304                      | 1,294   | 9,987                             | 2,053                                     |                               |
| \$25,000 under \$50,000.....                          | 4,345                               | 163,620                  | 154,536                     | 65,633  | 4,321                             | 6,202  | 3,241                                      | 85,235            | 80,833                   | 31,778                      | 2,532   | 15,374                            | 1,051                                     |                               |
| \$50,000 under \$100,000.....                         | 5,499                               | 423,365                  | 394,941                     | 197,921   | 12,251                            | 12,491                                       | 4,053                                      | 299,301           | 286,063                  | 128,154                     | 7,996   | 27,409                            | 7,869                                     |                               |
| \$100,000 under \$200,000.....                        | 6,158                               | 921,659                  | 895,868                     | 444,074   | 25,881                            | 33,594                                       | 16,009                                     | 698,731           | 685,618                  | 322,792                     | 19,682  | 54,934                            | 11,958                                    |                               |
| \$200,000 under \$300,000.....                        | 5,959                               | 1,903,771                | 1,881,583                   | 997,310   | 50,558                            | 65,798                                       | 17,665                                     | 1,466,693         | 1,451,817                | 742,710                     | 38,188  | 104,660                           | 10,298                                    |                               |
| \$300,000 under \$1,000,000.....                      | 2,253                               | 1,612,257                | 1,566,491                   | 930,834   | 35,205                            | 70,642                                       | 40,945                                     | 1,296,441         | 1,261,725                | 726,154                     | 27,126  | 89,587                            | 25,348                                    |                               |
| \$1,000,000 under \$5,000,000.....                    | 922                                 | 1,610,668                | 1,571,464                   | 930,834   | 31,270                            | 69,471                                       | 44,725                                     | 1,327,060         | 1,295,025                | 827,762                     | 25,964  | 90,548                            | 40,296                                    |                               |
| \$5,000,000 or more.....                              | 91                                  | 1,036,764                | 971,524                     | 609,153   | 15,910                            | 74,104                                       | 28,090                                     | 936,418           | 876,283                  | 535,309                     | 13,585  | 79,129                            | 14,311                                    |                               |
| Receipts not reported.....                            | 5,305                               | 44,505                   | -                           | -   | 1,291                             | 18,580                                       | 7,488                                      | 24,067            | -                        | -                           | 1,043   | 1,792                             | 4,076                                     |                               |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

† Negative amount.

NOTE: Estimates are rounded and may not add to totals.

"Nature of business not allocable" is not listed separately because of high sampling variability; however, it is included in the appropriate totals.

For "Finance, insurance, and real estate," data are distributed by size of "total receipts" rather than "business receipts."

See text for explanatory statements and "Description of the Samples and Limitations of the Data."



## CORPORATIONS WITH BUSINESS RECEIPTS UNDER \$1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES

| Selected industry  | Number of returns    | Business receipts<br>(Thousand dollars) | Net income<br>(less deficit)<br>(Thousand dollars) | Number of returns | Business receipts<br>(Thousand dollars) | Net income<br>(less deficit)<br>(Thousand dollars) | Number of returns | Business receipts<br>(Thousand dollars) | Net income<br>(less deficit)<br>(Thousand dollars) | Number of returns | Business receipts<br>(Thousand dollars) | Net income<br>(less deficit)<br>(Thousand dollars) |
|--|----------------------|---|--|-------------------|---|--|-------------------|---|--|-------------------|---|--|
|  | United States, total |   |  | Alabama           |   |  | Alaska            |   |  | Arizona           |   |  |
| All industries.....  | 1,389,873            | 216,785,368                             | 6,669,590  | 14,059            | 2,361,559                               | 76,227   | 1,714             | 369,249                                 | 15,232   | 9,811             | 1,391,566                               | 31,424   |
| Agriculture, forestry, and fisheries.....                                | 29,904               | 3,845,487                               | 81,347   | 451               | 61,817                                  | 3,085  | (*)               | (-)                                     | (*)  | 351               | 59,632                                  | 4,691  |
| Mining.....  | 11,416               | 1,634,149                               | 199,189  | (*)               | (*)                                     | (*)  | -                 | -                                       | -  | 173               | 2,275                                   | 15,485   |
| Contract construction.....   | 111,302              | 22,307,932                              | 465,953  | 1,152             | 237,049                                 | 5,569  | 176               | 85,794                                  | 3,397  | 832               | 214,676                                 | 676  |
| General contractors.....   | 48,095               | 9,520,346                               | 147,646  | 675               | 129,860                                 | 2,186  | 89                | 68,658                                  | 1,910  | 357               | 96,507                                  | 12,423   |
| Special trade contractors.....   | 63,207               | 12,787,586                              | 318,307  | 476               | 107,189                                 | 3,383  | 88                | 17,136                                  | 1,487  | 475               | 118,169                                 | 3,099  |
| Manufacturing.....   | 149,416              | 37,571,108                              | 836,212  | 1,315             | 428,371                                 | 7,227  | 145               | 39,014                                  | 11,943   | 773               | 158,700                                 | 12,574   |
| Transportation, communication, electric, gas, and sanitary services..... | 60,652               | 8,949,777                               | 277,497  | 399               | 93,645                                  | 3,440  | 196               | 5,708                                   | 11,057   | 183               | 41,182                                  | 1,245  |
| Wholesale and retail trade.....  | 401,374              | 94,336,538                              | 2,052,361  | 1,640             | 1,078,586                               | 24,754   | 599               | 174,316                                 | 13,955   | 2,332             | 576,876                                 | 16,958   |
| Wholesale trade.....   | 116,598              | 30,148,036                              | 683,425  | 1,109             | 415,377                                 | 7,520  | 214               | 52,676                                  | 14,739   | 706               | 137,998                                 | 4,506  |
| Retail trade.....  | 281,155              | 63,096,443                              | 1,366,039  | 4,511             | 656,145                                 | 16,829   | 364               | 115,770                                 | 741  | 1,623             | 437,652                                 | 12,932   |
| Automotive dealers and service stations.....                             | 36,635               | 11,496,082                              | 119,263  | 406               | 148,118                                 | 1,343  | (*)               | (*)                                     | (*)  | 223               | 53,146                                  | 2,330  |
| Furniture, home furnishings, and equipment stores.....                   | 27,279               | 6,505,459                               | 132,580  | 431               | 115,982                                 | 1,559  | -                 | -                                       | -  | 280               | 70,455                                  | 1,576  |
| Eating and drinking places.....  | 57,052               | 8,621,045                               | 135,973  | 351               | 91,539                                  | 2,795  | 171               | 34,969                                  | 298  | 388               | 107,075                                 | 2,521  |
| Other retail trade.....  | 160,189              | 36,473,862                              | 958,123  | 1,322             | 300,506                                 | 11,132   | 170               | 75,993                                  | 420  | 732               | 206,976                                 | 6,505  |
| Wholesale and retail trade not allocable.....                            | 3,621                | 1,092,054                               | 22,897   | (*)               | (*)                                     | (*)  | (*)               | (*)                                     | (*)  | (*)               | (*)                                     | (*)  |
| Finance, insurance, and real estate.....                                 | 97,068               | 23,245,383                              | 2,389,035  | 5,285             | 282,266                                 | 30,993   | 389               | 17,635                                  | 1,733  | 3,104             | 155,732                                 | 11,506   |
| Finance.....   | 98,669               | 8,754,525                               | 1,095,066  | 1,223             | 142,656                                 | 14,379   | 107               | 4,622                                   | 1,376  | 714               | 44,411                                  | 6,555  |
| Banking.....   | 10,482               | 3,548,329                               | 405,509  | 210               | 80,521                                  | 10,562   | 4                 | 2,945                                   | 414  | (*)               | (*)                                     | (*)  |
| Credit agencies other than banks.....                                    | 52,312               | 3,844,240                               | 221,405  | 833               | 57,689                                  | 3,251  | (*)               | (*)                                     | (*)  | 390               | 23,767                                  | 3,222  |
| Other finance.....   | 35,875               | 1,359,956                               | 468,152  | 180               | 4,446                                   | 566  | (*)               | (*)                                     | (*)  | 323               | 19,853                                  | 3,245  |
| Insurance.....   | 31,900               | 2,826,334                               | 174,197  | 349               | 37,405                                  | 2,945  | (*)               | (*)                                     | (*)  | 323               | 42,786                                  | 3,845  |
| Insurance carriers.....  | 3,358                | 628,686                                 | 6,315  | 35                | 12,561                                  | 769  | (*)               | (*)                                     | (*)  | 176               | 27,357                                  | 2,543  |
| Insurance agents, brokers, and service.....                              | 28,542               | 2,197,648                               | 167,882  | 314               | 24,844                                  | 2,176  | (*)               | (*)                                     | -  | 146               | 15,429                                  | 1,302  |
| Real estate.....   | 266,499              | 11,666,924                              | 1,119,771  | 3,712             | 102,205                                 | 13,669   | 265               | 11,625                                  | 782  | 2,067             | 68,535                                  | 1,106  |
| Operators, except developers, and lessors of buildings.....              | 184,552              | 7,640,368                               | 767,798  | 1,845             | 70,106                                  | 11,210   | 158               | 10,151                                  | 825  | 918               | 18,600                                  | 2,162  |
| Other real estate.....   | 81,947               | 4,026,156                               | 351,974  | 1,867             | 32,099                                  | 2,459  | 107               | 1,474                                   | 143  | 1,149             | 49,935                                  | 1,056  |
| Services.....  | 223,693              | 24,805,247                              | 670,070  | 1,745             | 169,112                                 | 734  | 188               | 40,567                                  | 1,898  | 2,022             | 182,493                                 | 6,897  |
| Personal services.....   | 35,607               | 4,036,672                               | 136,487  | 149               | 31,734                                  | 1,634  | (*)               | (*)                                     | (*)  | 214               | 37,439                                  | 989  |
| Business services.....   | 67,924               | 6,805,078                               | 179,389  | 699               | 38,114                                  | 1,866  | (*)               | (*)                                     | (*)  | 727               | 67,559                                  | 4,321  |
| Automobile services and miscellaneous repair services.....               | 32,421               | 3,827,583                               | 123,477  | 421               | 29,138                                  | 87   | (*)               | (*)                                     | (*)  | 330               | 29,543                                  | 1,916  |
| Amusement and recreation services.....                                   | 31,003               | 3,043,212                               | 28,847   | (*)               | (*)                                     | (*)  | (*)               | (*)                                     | (*)  | 225               | 15,736                                  | 756  |
| Other services.....  | 55,738               | 7,102,702                               | 201,870  | 470               | 61,544                                  | 233  | (*)               | (*)                                     | (*)  | 525               | 32,216                                  | 1,747  |
| Nature of business not allocable.....                                    | 6,049                | 89,747                                  | 13,696   | (*)               | -                                       | -  | -                 | -                                       | -  | (*)               | -                                       | -  |
|  | Arkansas             |   |  | California        |   |  | Colorado          |   |  | Connecticut       |   |  |
| All industries.....  | 9,779                | 1,485,340                               | 66,825   | 103,591           | 18,497,287                              | 434,164  | 16,771            | 2,713,886                               | 72,926   | 28,041            | 3,903,865                               | 112,490  |
| Agriculture, forestry, and fisheries.....                                | 613                  | 119,300                                 | 4,542  | 2,002             | 371,417                                 | 13,296   | 558               | 87,903                                  | 13,938   | 217               | 34,922                                  | 811  |
| Mining.....  | 146                  | 38,789                                  | 2,772  | 727               | 59,228                                  | 1,559  | 216               | 23,742                                  | 11,771   | (*)               | (*)                                     | (*)  |
| Contract construction.....   | 396                  | 59,566                                  | 1,551  | 8,151             | 1,933,652                               | 10,232   | 1,303             | 382,919                                 | 139  | 3,102             | 551,383                                 | 23,007   |
| General contractors.....   | 227                  | 26,343                                  | 1,461  | 3,548             | 831,657                                 | 12,040   | 785               | 175,803                                 | 1,376  | 1,431             | 202,986                                 | 9,832  |
| Special trade contractors.....   | 169                  | 33,223                                  | 2,061  | 4,602             | 1,101,995                               | 12,272   | 517               | 207,116                                 | 11,415   | 1,671             | 348,397                                 | 13,175   |
| Manufacturing.....   | 771                  | 153,743                                 | 125  | 14,055            | 3,810,519                               | 49,617   | 1,397             | 234,068                                 | 3,737  | 3,431             | 738,321                                 | 5,653  |
| Transportation, communication, electric, gas, and sanitary services..... | 610                  | 85,302                                  | 8,632  | 4,060             | 848,409                                 | 12,966   | 634               | 138,161                                 | 7,620  | 714               | 129,275                                 | 1,033  |
| Wholesale and retail trade.....  | 5,585                | 617,763                                 | 18,156   | 26,344            | 7,032,032                               | 139,293  | 4,910             | 1,249,337                               | 32,105   | 8,648             | 1,751,751                               | 37,416   |
| Wholesale trade.....   | 574                  | 134,877                                 | 4,676  | 8,874             | 2,437,712                               | 51,929   | 1,449             | 446,614                                 | 13,237   | 2,002             | 366,257                                 | 7,621  |
| Retail trade.....  | 1,967                | 482,886                                 | 13,524   | 17,172            | 4,485,462                               | 85,229   | 3,428             | 779,440                                 | 18,142   | 6,474             | 1,334,810                               | 29,801   |
| Automotive dealers and service stations.....                             | 450                  | 74,655                                  | 1,478  | 1,758             | 577,138                                 | 6,948  | 518               | 173,989                                 | 969  | 760               | 147,567                                 | 1,743  |
| Furniture, home furnishings, and equipment stores.....                   | 145                  | 20,939                                  | 1,041  | 2,198             | 582,305                                 | 9,810  | 283               | 107,183                                 | 328  | 792               | 188,606                                 | 4,217  |
| Eating and drinking places.....  | 174                  | 23,722                                  | 1,001  | 4,408             | 958,862                                 | 14,108   | 599               | 83,311                                  | 2,637  | 1,332             | 212,007                                 | 4,769  |
| Other retail trade.....  | 1,398                | 365,483                                 | 11,960   | 8,809             | 2,367,157                               | 54,363   | 2,029             | 414,957                                 | 14,208   | 3,590             | 786,630                                 | 21,558   |
| Wholesale and retail trade not allocable.....                            | (*)                  | (*)                                     | (*)  | 198               | 108,858                                 | 2,135  | (*)               | (*)                                     | (*)  | 172               | 50,684                                  | 16   |
| Finance, insurance, and real estate.....                                 | 3,063                | 215,338                                 | 20,555   | 27,326            | 1,663,231                               | 134,309  | 4,705             | 289,978                                 | 35,987   | 6,817             | 285,519                                 | 32,822   |
| Finance.....   | 880                  | 111,025                                 | 10,862   | 8,357             | 403,688                                 | 55,503   | 1,293             | 107,026                                 | 10,535   | 948               | 62,021                                  | 16,811   |
| Banking.....   | 225                  | 75,192                                  | 8,551  | 96                | 40,361                                  | 1,966  | 194               | 57,562                                  | 6,816  | 38                | 21,867                                  | 1,995  |
| Credit agencies other than banks.....                                    | 504                  | 34,547                                  | 2,422  | 4,347             | 225,387                                 | 16,429   | 557               | 34,811                                  | 1,732  | 307               | 15,985                                  | 2,241  |
| Other finance.....   | 151                  | 2,086                                   | 1,111  | 3,914             | 138,040                                 | 37,108   | 543               | 14,653                                  | 4,451  | 602               | 24,169                                  | 12,575   |
| Insurance.....   | 624                  | 38,741                                  | 1,843  | 2,449             | 239,887                                 | 9,433  | 535               | 64,115                                  | 7,222  | 648               | 45,397                                  | 2,196  |
| Insurance carriers.....  | 104                  | 23,652                                  | 224  | 111               | 17,929                                  | 1,292  | (*)               | (*)                                     | (*)  | 4                 | 1,301                                   | 130  |
| Insurance agents, brokers, and service.....                              | 521                  | 15,089                                  | 1,619  | 2,338             | 221,958                                 | 9,725  | 511               | 57,239                                  | 7,351  | 644               | 44,096                                  | 2,526  |
| Real estate.....   | 1,598                | 65,572                                  | 7,850  | 16,420            | 1,019,656                               | 69,373   | 2,877             | 118,837                                 | 18,230   | 5,221             | 178,101                                 | 13,815   |
| Operators, except developers, and lessors of buildings.....              | 849                  | 24,189                                  | 2,705  | 8,192             | 481,930                                 | 41,321   | 1,619             | 61,071                                  | 10,607   | 3,658             | 105,833                                 | 3,966  |
| Other real estate.....   | 709                  | 41,383                                  | 5,145  | 8,228             | 537,726                                 | 28,052   | 1,258             | 57,766                                  | 7,623  | 1,564             | 72,268                                  | 9,849  |
| Services.....  | 1,594                | 195,539                                 | 9,491  | 20,612            | 2,772,400                               | 74,866   | 3,006             | 307,778                                 | 1,775  | 4,815             | 396,461                                 | 10,156   |
| Personal services.....   | 293                  | 61,727                                  | 8,045  | 3,276             | 347,384                                 | 4,948  | 481               | 65,693                                  | 2,817  | 864               | 74,831                                  | 5,139  |
| Business services.....   | 583                  | 61,727                                  | 1,638  | 6,300             | 730,896                                 | 20,669   | 946               | 68,466                                  | 1,993  | 1,243             | 110,996                                 | 1,809  |
| Automobile services and miscellaneous repair services.....               | (*)                  | (*)                                     | (*)  | 2,191             | 352,450                                 | 14,167   | 194               | 33,966                                  | 1,933  | 878               | 93,007                                  | 2,903  |
| Amusement and recreation services.....                                   | 230                  | 16,831                                  | 1,868  | 4,134             | 524,780                                 | 13,826   | 319               | 21,960                                  | 1,905  | 505               | 35,215                                  | 836  |
| Other services.....  | 430                  | 39,411                                  | 3,050  | 5,710             | 816,890                                 | 21,256   | 1,065             | 117,693                                 | 1,761  | 1,325             | 82,412                                  | 1,531  |
| Nature of business not allocable.....                                    | -                    | -                                       | -  | 514               | 6,399                                   | 144  | (*)               | -                                       | -  | (*)               | (*)                                     | (*)  |

Footnotes at end of table.

## Business Returns/1968 • All Corporations

243

CORPORATIONS WITH BUSINESS RECEIPTS UNDER \$1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Number of returns | Business receipts (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Number of returns | Business receipts (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Number of returns | Business receipts (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Number of returns | Business receipts (Thousand dollars) | Net income (less deficit) (Thousand dollars) |
|--|-------------------|--------------------------------------|--|-------------------|--------------------------------------|--|-------------------|--------------------------------------|--|-------------------|--------------------------------------|--|
|  | Delaware          |                                      |  | Florida           |                                      |  | Georgia           |                                      |  | Hawaii            |                                      |  |
| All industries.....  | 6,064             | 750,218                              | 56,846                                       | 63,917            | 8,061,938                            | 256,567                                      | 24,058            | 4,252,111                            | 132,575                                      | 5,953             | 796,409                              | 16,143                                       |
| Agriculture, forestry, and fisheries.....                                | 49                | 844                                  | 1831   | 3,268             | 391,061                              | 17,019                                       | 714               | 116,715                              | 1,648  | (*)               | (*)                                  | (*)  |
| Mining.....  | (*)               | (*)                                  | (*)  | 216               | 29,439                               | 2,074  | (*)               | (*)                                  | (*)  | -                 | -                                    | -  |
| Contract construction.....   | 261               | 45,056                               | 880  | 4,454             | 920,561                              | 10,527                                       | 2,181             | 483,772                              | 5,063  | 698               | 132,613                              | 3,243  |
| General contractors.....   | 133               | 26,339                               | 298  | 2,266             | 429,466                              | 425  | 1,111             | 261,557                              | 1,935  | 264               | 55,439                               | 4,158  |
| Special trade contractors.....   | 127               | 18,717                               | 582  | 2,188             | 491,095                              | 10,102                                       | 1,070             | 222,215                              | 5,998  | 434               | 77,174                               | 1,915  |
| Manufacturing.....   | 230               | 95,516                               | 662  | 4,983             | 829,077                              | 12,846                                       | 1,952             | 489,237                              | 4,460  | 317               | 65,801                               | 1,892  |
| Transportation, communication, electric, gas, and sanitary services..... | 504               | 78,132                               | 1,808  | 2,331             | 348,608                              | 13,640                                       | 601               | 115,060                              | 5,602  | 285               | 33,207                               | 1,136  |
| Wholesale and retail trade.....  | 1,251             | 274,645                              | 9,553  | 16,913            | 3,390,852                            | 74,554                                       | 8,079             | 2,184,176                            | 59,777                                       | 1,577             | 311,663                              | 9,905  |
| Wholesale trade.....   | 195               | 59,196                               | 2,352  | 4,480             | 944,386                              | 19,055                                       | 2,286             | 621,630                              | 13,352                                       | 565               | 90,839                               | 2,186  |
| Retail trade.....  | 1,056             | 215,449                              | 7,201  | 12,199            | 2,402,045                            | 54,548                                       | 5,652             | 1,528,558                            | 45,611                                       | 969               | 195,896                              | 7,017  |
| Automotive dealers and service stations.....                             | (*)               | (*)                                  | (*)  | 1,755             | 564,792                              | 1,378  | 954               | 257,942                              | 3,696  | (*)               | (*)                                  | (*)  |
| Furniture, home furnishings, and equipment stores.....                   | (*)               | (*)                                  | (*)  | 1,490             | 297,474                              | 7,303  | 1,011             | 258,213                              | 8,006  | (*)               | (*)                                  | (*)  |
| Eating and drinking places.....  | 264               | 25,676                               | 3,600  | 2,080             | 324,999                              | 2,592  | 371               | 80,986                               | 1,815  | 342               | 57,564                               | 1,069  |
| Other retail trade.....  | 698               | 156,340                              | 3,494  | 6,874             | 1,214,780                            | 43,275                                       | 3,317             | 931,417                              | 32,094                                       | 580               | 127,796                              | 5,499  |
| Wholesale and retail trade not allocable.....                            | -                 | -                                    | -  | 234               | 44,421                               | 951  | (*)               | (*)                                  | (*)  | (*)               | (*)                                  | (*)  |
| Finance, insurance, and real estate.....                                 | 2,668             | 209,289                              | 46,231                                       | 20,166            | 879,650                              | 101,829                                      | 7,118             | 467,014                              | 56,123                                       | 2,096             | 99,465                               | 1,465  |
| Finance.....   | 1,449             | 163,559                              | 41,165                                       | 4,534             | 278,746                              | 39,809                                       | 2,046             | 229,481                              | 25,657                                       | 616               | 16,935                               | 1,248  |
| Banking.....   | (*)               | (*)                                  | (*)  | 225               | 118,533                              | 10,019                                       | 327               | 111,503                              | 17,292                                       | -                 | -                                    | -  |
| Credit agencies other than banks.....                                    | 999               | 137,020                              | 25,233                                       | 2,834             | 112,837                              | 11,422                                       | 1,149             | 97,518                               | 4,633  | 352               | 9,954                                | 13,500                                       |
| Other finance.....   | 431               | 23,698                               | 15,286                                       | 1,474             | 47,376                               | 18,368                                       | 569               | 20,460                               | 3,732  | 264               | 6,981                                | 1,252  |
| Insurance.....   | 162               | 12,710                               | 1,227  | 1,429             | 89,321                               | 7,165  | 809               | 50,474                               | 4,678  | (*)               | (*)                                  | (*)  |
| Insurance carriers.....  | 15                | 5,277                                | 911  | 129               | 5,687                                | 509  | 89                | 12,933                               | 769  | (*)               | (*)                                  | (*)  |
| Insurance agents, brokers, and service.....                              | 147               | 7,433                                | 316  | 1,301             | 83,634                               | 6,656  | 720               | 37,541                               | 3,909  | (*)               | (*)                                  | (*)  |
| Real estate.....   | 1,057             | 33,020                               | 3,839  | 14,203            | 511,583                              | 54,855                                       | 4,263             | 187,059                              | 25,788                                       | 1,450             | 74,742                               | 3,566  |
| Operators, except developers, and lessors of buildings.....              | 724               | 17,969                               | 2,553  | 7,868             | 268,194                              | 24,264                                       | 2,555             | 115,428                              | 16,129                                       | 820               | 49,281                               | 6,989  |
| Other real estate.....   | 333               | 15,051                               | 1,286  | 6,335             | 243,389                              | 30,591                                       | 1,707             | 71,631                               | 9,659  | 630               | 25,461                               | 13,423                                       |
| Services.....  | 1,025             | 46,518                               | 2,155  | 11,495            | 1,272,690                            | 41,358                                       | 3,288             | 394,841                              | 2,327  | 878               | 129,863                              | 1,278  |
| Personal services.....   | 204               | 8,339                                | 149  | 1,694             | 132,995                              | 4,117  | 574               | 75,763                               | 1,664  | 132               | 25,553                               | 1,209  |
| Business services.....   | 361               | 7,807                                | 2,322  | 3,370             | 281,022                              | 7,472  | 978               | 116,624                              | 1,804  | 289               | 61,354                               | 718  |
| Automobile services and miscellaneous repair services.....               | (*)               | (*)                                  | (*)  | 1,188             | 92,851                               | 1,717  | 475               | 50,021                               | 705  | 117               | 6,528                                | 172  |
| Amusement and recreation services.....                                   | (*)               | (*)                                  | (*)  | 1,222             | 108,202                              | 5,742  | 504               | 32,738                               | 1,445  | 141               | 17,842                               | 1,871  |
| Other services.....  | 336               | 16,135                               | 1,186  | 4,021             | 657,620                              | 22,310                                       | 758               | 119,695                              | 317  | 200               | 18,586                               | 50   |
| Nature of business not allocable.....                                    | (*)               | -                                    | (*)  | (*)               | -                                    | -  | (*)               | (*)                                  | (*)  | (*)               | -                                    | -  |
|  | Idaho             |                                      |  | Illinois          |                                      |  | Indiana           |                                      |  | Iowa              |                                      |  |
| All industries.....  | 4,607             | 763,269                              | 20,663                                       | 67,732            | 12,185,793                           | 518,684                                      | 28,681            | 4,773,785                            | 180,858                                      | 15,941            | 2,786,790                            | 112,561                                      |
| Agriculture, forestry, and fisheries.....                                | 559               | 47,208                               | 17,600                                       | 771               | 84,425                               | 14,007                                       | 670               | 56,002                               | 1,005  | 367               | 63,232                               | 2,907  |
| Mining.....  | (*)               | (*)                                  | (*)  | 362               | 54,069                               | 11,948                                       | 100               | 30,603                               | 12,556                                       | (*)               | (*)                                  | (*)  |
| Contract construction.....   | 183               | 46,963                               | 137  | 5,340             | 1,231,442                            | 44,677                                       | 2,370             | 495,300                              | 13,046                                       | 1,031             | 192,840                              | 1,942  |
| General contractors.....   | 134               | 25,967                               | 146  | 1,866             | 350,534                              | 7,849  | 792               | 177,946                              | 1,982  | 482               | 97,462                               | 493  |
| Special trade contractors.....   | (*)               | (*)                                  | (*)  | 3,475             | 880,908                              | 36,828                                       | 1,578             | 317,354                              | 14,028                                       | 549               | 95,378                               | 1,449  |
| Manufacturing.....   | 268               | 75,914                               | 1,501  | 8,623             | 2,315,347                            | 73,590                                       | 3,145             | 821,697                              | 38,138                                       | 1,626             | 367,078                              | 12,735                                       |
| Transportation, communication, electric, gas, and sanitary services..... | 288               | 31,798                               | 1,127  | 4,325             | 696,145                              | 24,080                                       | 1,225             | 183,420                              | 736  | 674               | 97,647                               | 8,059  |
| Wholesale and retail trade.....  | 1,481             | 416,149                              | 14,400                                       | 20,367            | 4,932,101                            | 124,895                                      | 8,369             | 2,216,363                            | 67,103                                       | 4,673             | 1,458,062                            | 27,982                                       |
| Wholesale trade.....   | 560               | 161,165                              | 4,951  | 5,903             | 1,704,547                            | 41,421                                       | 2,346             | 624,131                              | 17,339                                       | 1,188             | 456,408                              | 8,034  |
| Retail trade.....  | 903               | 249,726                              | 9,261  | 14,293            | 3,170,091                            | 82,688                                       | 5,985             | 1,570,396                            | 48,616                                       | 3,446             | 973,669                              | 20,657                                       |
| Automotive dealers and service stations.....                             | 176               | 89,925                               | 1,006  | 1,517             | 428,861                              | 6,017  | 573               | 276,222                              | 2,066  | 406               | 144,297                              | 501  |
| Furniture, home furnishings, and equipment stores.....                   | (*)               | (*)                                  | (*)  | 1,155             | 248,958                              | 6,404  | 532               | 138,428                              | 3,058  | 384               | 84,392                               | 5,269  |
| Eating and drinking places.....  | 141               | 22,311                               | 311  | 3,514             | 645,142                              | 15,941                                       | 1,521             | 250,284                              | 14,572                                       | 510               | 92,696                               | 1,231  |
| Other retail trade.....  | 489               | 105,115                              | 7,353  | 8,108             | 1,847,130                            | 54,326                                       | 3,399             | 905,462                              | 28,920                                       | 2,146             | 652,284                              | 15,118                                       |
| Wholesale and retail trade not allocable.....                            | (*)               | (*)                                  | (*)  | 171               | 57,463                               | 786  | (*)               | (*)                                  | (*)  | (*)               | (*)                                  | (*)  |
| Finance, insurance, and real estate.....                                 | 1,149             | 76,823                               | 13,972                                       | 17,006            | 1,368,942                            | 196,196                                      | 8,349             | 523,238                              | 48,757                                       | 5,189             | 412,046                              | 48,746                                       |
| Finance.....   | 180               | 8,558                                | 1,567  | 5,556             | 661,570                              | 99,536                                       | 2,194             | 271,625                              | 23,888                                       | 2,163             | 290,533                              | 37,820                                       |
| Banking.....   | (*)               | (*)                                  | (*)  | 1,016             | 272,884                              | 29,377                                       | 301               | 124,721                              | 15,768                                       | 616               | 182,952                              | 22,817                                       |
| Credit agencies other than banks.....                                    | (*)               | (*)                                  | (*)  | 2,857             | 300,618                              | 41,457                                       | 1,178             | 129,842                              | 1,450  | 1,109             | 97,885                               | 10,718                                       |
| Other finance.....   | 101               | 991                                  | 558  | 1,683             | 88,068                               | 28,702                                       | 716               | 17,062                               | 6,670  | 9,696             | 4,285                                | 4,285  |
| Insurance.....   | 107               | 14,692                               | 1,320  | 1,429             | 178,154                              | 13,141                                       | 719               | 67,655                               | 5,603  | 545               | 29,042                               | 1,208  |
| Insurance carriers.....  | 69                | 4,399                                | 719  | 198               | 40,330                               | 12,287                                       | (*)               | (*)                                  | (*)  | 188               | 14,103                               | 12,321                                       |
| Insurance agents, brokers, and service.....                              | (*)               | (*)                                  | (*)  | 1,230             | 137,824                              | 15,428                                       | 680               | 53,686                               | 6,939  | 358               | 14,939                               | 2,113  |
| Real estate.....   | 862               | 53,573                               | 11,085                                       | 10,022            | 529,218                              | 83,519                                       | 5,436             | 183,958                              | 19,266                                       | 2,481             | 92,471                               | 11,134                                       |
| Operators, except developers, and lessors of buildings.....              | 500               | 24,458                               | 1,516  | 7,279             | 348,531                              | 52,331                                       | 3,888             | 130,365                              | 14,501                                       | 1,750             | 58,185                               | 8,207  |
| Other real estate.....   | 362               | 29,115                               | 9,569  | 2,743             | 180,687                              | 31,188                                       | 1,547             | 53,593                               | 4,765  | 731               | 34,286                               | 2,927  |
| Services.....  | 613               | 68,337                               | 1,655  | 10,698            | 1,502,300                            | 61,490                                       | 4,453             | 446,962                              | 14,629                                       | 2,178             | 179,363                              | 10,630                                       |
| Personal services.....   | (*)               | (*)                                  | (*)  | 1,339             | 196,552                              | 6,460  | 928               | 129,218                              | 3,323  | 436               | 65,841                               | 4,071  |
| Business services.....   | 258               | 29,017                               | 2,666  | 2,871             | 395,409                              | 19,645                                       | 1,243             | 111,632                              | 4,037  | 280               | 20,869                               | 1,968  |
| Automobile services and miscellaneous repair services.....               | (*)               | (*)                                  | (*)  | 1,483             | 253,607                              | 8,623  | 992               | 78,506                               | 4,040  | 334               | 31,345                               | 1,765  |
| Amusement and recreation services.....                                   | (*)               | (*)                                  | (*)  | 1,399             | 165,222                              | 1,381  | 506               | 42,728                               | 1,132  | 329               | 22,037                               | 1,150  |
| Other services.....  | (*)               | (*)                                  | (*)  | 3,606             | 491,510                              | 27,143                                       | 785               | 84,878                               | 3,361  | 551               | 39,271                               | 4,206  |
| Nature of business not allocable.....                                    | -                 | -                                    | -  | 238               | 1,022                                | 1,289  | -                 | -                                    | -  | (*)               | -                                    | (*)  |

Footnotes at end of table.



## CORPORATIONS WITH BUSINESS RECEIPTS UNDER \$1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Number of returns | Business receipts<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) | Number of returns | Business receipts<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) | Number of returns | Business receipts<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) | Number of returns | Business receipts<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) |
|--|-------------------|---|---|-------------------|---|---|-------------------|---|---|-------------------|---|---|
|  | Kansas            |   |   | Kentucky          |   |   | Louisiana         |   |   | Maine             |   |   |
| All industries.....  | 11,871            | 1,958,464                               | 76,892  | 14,572            | 2,445,941                               | 101,982   | 23,415            | 3,524,845                               | 121,454   | 6,499             | 1,221,643                               | 44,006  |
| Agriculture, forestry, and fisheries.....                                | 351               | 59,509                                  | 1,222   | 305               | 27,222                                  | 2,202   | 718               | 90,295                                  | 7,971   | 180               | 34,436                                  | 189   |
| Mining.....  | 313               | 29,276                                  | 1,682   | 353               | 86,952                                  | 1,991   | 774               | 117,915                                 | 3,609   | (*)               | (*)                                     | (*)   |
| Contract construction.....   | 771               | 195,339                                 | 6,846   | 1,304             | 278,965                                 | 11,210  | 1,901             | 368,182                                 | 2,521   | 389               | 97,994                                  | 1,489   |
| General contractors.....   | 370               | 92,131                                  | 2,236   | 530               | 103,605                                 | 2,502   | 985               | 220,111                                 | 2,994   | 169               | 43,653                                  | 1,498   |
| Special trade contractors.....   | 401               | 103,208                                 | 4,610   | 774               | 175,360                                 | 8,708   | 916               | 148,063                                 | 1,473   | 221               | 54,341                                  | 19  |
| Manufacturing.....   | 1,032             | 235,156                                 | 11,703  | 1,079             | 365,330                                 | 8,279   | 1,489             | 234,774                                 | 2,486   | 841               | 178,287                                 | 5,505   |
| Transportation, communication, electric, gas, and sanitary services..... | 711               | 116,782                                 | 7,497   | 871               | 82,172                                  | 8,025   | 1,319             | 167,836                                 | 7,371   | 294               | 45,951                                  | 3,758   |
| Wholesale and retail trade.....  | 2,974             | 806,334                                 | 10,499  | 3,927             | 1,101,858                               | 33,114  | 7,166             | 1,636,567                               | 40,196  | 2,394             | 731,586                                 | 17,495  |
| Wholesale trade.....   | 740               | 311,102                                 | 2,466   | 988               | 295,000                                 | 14,932  | 1,834             | 400,648                                 | 10,877  | 506               | 142,599                                 | 3,617   |
| Retail trade.....  | 2,174             | 490,179                                 | 7,973   | 2,924             | 794,669                                 | 17,828  | 5,312             | 1,222,445                               | 28,796  | 1,888             | 588,987                                 | 13,878  |
| Automotive dealers and service stations.....                             | 644               | 197,401                                 | 5,182   | 519               | 209,816                                 | 3,274   | 1,087             | 361,166                                 | 4,837   | 453               | 192,157                                 | 2,064   |
| Furniture, home furnishings, and equipment stores.....                   | 165               | 41,540                                  | 1,397   | 189               | 41,862                                  | 876   | 563               | 87,176                                  | 1,175   | (*)               | (*)                                     | (*)   |
| Eating and drinking places.....  | 92                | 18,445                                  | 13  | 304               | 59,967                                  | 1,106   | 370               | 48,922                                  | 1,597   | 239               | 41,528                                  | 4,113   |
| Other retail trade.....  | 1,272             | 232,793                                 | 4,191   | 1,912             | 483,024                                 | 14,784  | 3,292             | 725,181                                 | 23,381  | 1,120             | 333,616                                 | 7,353   |
| Wholesale and retail trade not allocable.....                            | (*)               | (*)                                     | (*)   | (*)               | (*)                                     | (*)   | (*)               | (*)                                     | (*)   | -                 | -                                       | -   |
| Finance, insurance, and real estate.....                                 | 3,605             | 329,676                                 | 37,038  | 4,152             | 277,468                                 | 33,378  | 6,166             | 413,146                                 | 45,521  | 1,652             | 80,395                                  | 15,234  |
| Finance.....   | 1,332             | 213,037                                 | 26,217  | 1,042             | 156,949                                 | 19,404  | 2,051             | 200,221                                 | 18,953  | 547               | 37,466                                  | 4,225   |
| Banking.....   | 537               | 144,902                                 | 18,394  | 280               | 96,338                                  | 14,705  | 190               | 69,899                                  | 8,311   | (*)               | (*)                                     | (*)   |
| Credit agencies other than banks.....                                    | 700               | 59,874                                  | 4,687   | 471               | 54,800                                  | 3,894   | 1,243             | 114,313                                 | 4,946   | 228               | 15,778                                  | 791   |
| Other finance.....   | (*)               | (*)                                     | (*)   | 291               | 5,811                                   | 805   | 618               | 16,009                                  | 5,696   | 287               | 3,303                                   | 1,817   |
| Insurance.....   | 412               | 30,404                                  | 2,578   | 585               | 38,463                                  | 2,929   | 488               | 64,114                                  | 5,944   | 119               | 12,672                                  | 2,672   |
| Insurance carriers.....  | (*)               | (*)                                     | (*)   | 93                | 12,317                                  | 1,218   | 72                | 19,570                                  | 1,444   | 14                | 3,374                                   | 129   |
| Insurance agents, brokers, and service.....                              | 367               | 19,613                                  | 2,855   | 492               | 26,146                                  | 3,147   | 415               | 44,544                                  | 5,988   | 105               | 8,978                                   | 2,701   |
| Real estate.....   | 1,861             | 86,235                                  | 8,243   | 2,525             | 82,056                                  | 11,045  | 3,628             | 148,811                                 | 20,624  | 986               | 30,577                                  | 8,337   |
| Operators, except developers, and lessors of buildings.....              | 1,321             | 56,338                                  | 4,848   | 1,571             | 36,482                                  | 4,688   | 2,011             | 79,207                                  | 13,890  | 755               | 25,529                                  | 8,058   |
| Other real estate.....   | 540               | 29,897                                  | 3,395   | 954               | 45,574                                  | 6,357   | 1,617             | 69,604                                  | 6,734   | 231               | 5,048                                   | 279   |
| Services.....  | 2,054             | 182,783                                 | 5,213   | 2,488             | 225,974                                 | 3,830   | 3,633             | 496,130                                 | 12,021  | 669               | 47,727                                  | 28  |
| Personal services.....   | 370               | 27,283                                  | 300   | 333               | 36,750                                  | 1,661   | 600               | 58,785                                  | 4,452   | (*)               | (*)                                     | (*)   |
| Business services.....   | 634               | 53,902                                  | 2,664   | 715               | 43,480                                  | 1,787   | 1,199             | 140,011                                 | 5,762   | 239               | 651                                     | 328   |
| Automobile services and miscellaneous repair services.....               | 432               | 12,748                                  | 879   | 317               | 39,586                                  | 1,265   | 654               | 106,764                                 | 12,523  | (*)               | (*)                                     | (*)   |
| Amusement and recreation services.....                                   | 242               | 23,001                                  | 1,769   | 268               | 10,430                                  | 573   | 318               | 29,036                                  | 1,807   | (*)               | (*)                                     | (*)   |
| Other services.....  | 376               | 65,849                                  | 1,399   | 856               | 95,728                                  | 2,118   | 862               | 161,534                                 | 5,137   | 169               | 19,498                                  | 1,586   |
| Nature of business not allocable.....                                    | (*)               | (*)                                     | -   | (*)               | (*)                                     | (*)   | 248               | -                                       | 1,242   | (*)               | (*)                                     | (*)   |
|  | Maryland          |   |   | Massachusetts     |   |   | Michigan          |   |   | Minnesota         |   |   |
| All industries.....  | 32,452            | 4,813,947                               | 108,612   | 55,305            | 8,468,803                               | 222,033   | 42,431            | 8,097,009                               | 211,883   | 22,855            | 3,992,228                               | 104,635   |
| Agriculture, forestry, and fisheries.....                                | 415               | 35,090                                  | 1,187   | 728               | 74,551                                  | 1,182   | 438               | 34,388                                  | 331   | 681               | 53,129                                  | 1,206   |
| Mining.....  | 158               | 15,167                                  | 13,908  | (*)               | (*)                                     | (*)   | 172               | 37,983                                  | 1,553   | (*)               | (*)                                     | (*)   |
| Contract construction.....   | 2,683             | 507,166                                 | 4,332   | 5,323             | 950,688                                 | 24,198  | 4,340             | 1,098,026                               | 24,054  | 2,172             | 337,381                                 | 7,717   |
| General contractors.....   | 1,280             | 195,472                                 | 1,985   | 2,399             | 481,226                                 | 14,725  | 1,257             | 389,603                                 | 6,749   | 944               | 143,904                                 | 3,038   |
| Special trade contractors.....   | 1,403             | 311,694                                 | 6,317   | 2,925             | 469,462                                 | 9,473   | 3,084             | 708,423                                 | 17,305  | 1,227             | 193,477                                 | 4,679   |
| Manufacturing.....   | 2,140             | 539,024                                 | 2,608   | 6,687             | 1,634,864                               | 28,388  | 5,804             | 1,539,552                               | 26,981  | 2,394             | 600,917                                 | 1,737   |
| Transportation, communication, electric, gas, and sanitary services..... | 1,347             | 186,916                                 | 3,448   | 2,093             | 301,742                                 | 9,795   | 1,423             | 265,512                                 | 7,395   | 1,037             | 187,601                                 | 13,471  |
| Wholesale and retail trade.....  | 9,057             | 2,092,971                               | 38,768  | 20,062            | 3,971,996                               | 64,999  | 12,189            | 3,426,124                               | 65,643  | 6,789             | 1,916,858                               | 32,718  |
| Wholesale trade.....   | 1,976             | 514,826                                 | 9,170   | 4,591             | 1,245,404                               | 19,341  | 4,000             | 1,077,375                               | 23,444  | 1,916             | 535,576                                 | 9,258   |
| Retail trade.....  | 6,842             | 1,525,653                               | 28,198  | 15,468            | 2,726,054                               | 45,645  | 8,021             | 2,307,331                               | 41,920  | 4,787             | 1,366,551                               | 23,193  |
| Automotive dealers and service stations.....                             | 1,099             | 203,770                                 | 4,396   | 1,275             | 318,623                                 | 1,033   | 1,194             | 442,185                                 | 271   | 798               | 340,975                                 | 3,288   |
| Furniture, home furnishings, and equipment stores.....                   | 594               | 185,790                                 | 3,918   | 537               | 140,311                                 | 2,989   | 708               | 248,759                                 | 5,367   | 744               | 173,034                                 | 3,510   |
| Eating and drinking places.....  | 1,796             | 297,546                                 | 1,317   | 4,488             | 533,286                                 | 8,705   | 1,201             | 232,583                                 | 4,562   | 552               | 132,471                                 | 5,479   |
| Other retail trade.....  | 3,354             | 838,547                                 | 20,201  | 9,167             | 1,733,834                               | 32,918  | 4,918             | 1,383,804                               | 31,720  | 2,693             | 720,071                                 | 10,916  |
| Wholesale and retail trade not allocable.....                            | 238               | 52,492                                  | 1,400   | (*)               | (*)                                     | (*)   | 168               | 41,418                                  | 279   | (*)               | (*)                                     | (*)   |
| Finance, insurance, and real estate.....                                 | 10,472            | 695,105                                 | 42,382  | 12,638            | 707,481                                 | 80,961  | 10,167            | 592,681                                 | 66,847  | 5,828             | 519,689                                 | 43,593  |
| Finance.....   | 3,158             | 224,902                                 | 18,625  | 2,375             | 205,088                                 | 32,045  | 1,877             | 183,878                                 | 6,485   | 2,149             | 277,575                                 | 29,418  |
| Banking.....   | 76                | 34,265                                  | 3,893   | 110               | 58,227                                  | 4,730   | 209               | 97,074                                  | 2,810   | 552               | 162,718                                 | 13,398  |
| Credit agencies other than banks.....                                    | 2,168             | 171,272                                 | 10,612  | 806               | 77,971                                  | 15,931  | 920               | 60,421                                  | 13,483  | 1,074             | 86,712                                  | 6,292   |
| Other finance.....   | 914               | 19,365                                  | 4,120   | 1,460             | 68,890                                  | 33,246  | 748               | 26,383                                  | 7,158   | 523               | 28,145                                  | 9,728   |
| Insurance.....   | 700               | 91,205                                  | 5,774   | 1,083             | 81,312                                  | 3,405   | 1,632             | 82,310                                  | 4,349   | 608               | 80,544                                  | 4,228   |
| Insurance carriers.....  | 52                | 11,419                                  | 177   | (*)               | (*)                                     | (*)   | 23                | 8,494                                   | 1,577   | 81                | 48,510                                  | 1,129   |
| Insurance agents, brokers, and service.....                              | 647               | 79,786                                  | 5,597   | 1,019             | 73,186                                  | 3,136   | 1,609             | 73,816                                  | 4,926   | 527               | 32,034                                  | 3,099   |
| Real estate.....   | 6,614             | 378,998                                 | 17,983  | 9,180             | 421,081                                 | 45,511  | 6,659             | 326,493                                 | 56,013  | 3,071             | 161,570                                 | 9,947   |
| Operators, except developers, and lessors of buildings.....              | 4,557             | 278,081                                 | 18,919  | 7,297             | 343,482                                 | 40,571  | 4,130             | 171,914                                 | 24,527  | 2,031             | 114,640                                 | 9,425   |
| Other real estate.....   | 2,058             | 100,917                                 | 1,936   | 1,883             | 77,599                                  | 4,940   | 2,529             | 154,579                                 | 31,486  | 1,040             | 46,930                                  | 522   |
| Services.....  | 5,923             | 736,390                                 | 23,080  | 7,569             | 824,057                                 | 14,679  | 7,680             | 1,092,182                               | 20,854  | 3,725             | 355,611                                 | 3,050   |
| Personal services.....   | 907               | 133,024                                 | 3,500   | 1,393             | 139,933                                 | 3,952   | 734               | 143,895                                 | 4,706   | 544               | 41,477                                  | 385   |
| Business services.....   | 2,098             | 182,155                                 | 8,468   | 1,785             | 215,947                                 | 1,139   | 2,274             | 267,397                                 | 13,383  | 1,041             | 92,068                                  | 1,116   |
| Automobile services and miscellaneous repair services.....               | 1,036             | 155,272                                 | 1,717   | 967               | 69,031                                  | 6,199   | 1,533             | 210,912                                 | 10,917  | 597               | 43,903                                  | 717   |
| Amusement and recreation services.....                                   | 718               | 89,923                                  | 7,880   | 1,084             | 122,746                                 | 3,183   | 1,055             | 139,571                                 | 502   | 521               | 43,328                                  | 15,695  |
| Other services.....  | 1,165             | 176,016                                 | 1,515   | 2,341             | 276,400                                 | 2,484   | 2,084             | 330,407                                 | 8,112   | 1,022             | 134,835                                 | 6,527   |
| Nature of business not allocable.....                                    | (*)               | (*)                                     | (*)   | (*)               | (*)                                     | (*)   | (*)               | (*)                                     | (*)   | (*)               | (*)                                     | (*)   |

Footnotes at end of table.

## CORPORATIONS WITH BUSINESS RECEIPTS UNDER \$1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Number of returns | Business receipts<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) | Number of returns | Business receipts<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) | Number of returns | Business receipts<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) | Number of returns | Business receipts<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) |
|--|-------------------|---|---|-------------------|---|---|-------------------|---|---|-------------------|---|---|
|  | Mississippi       |   |   | Missouri          |   |   | Montana           |   |   | Nebraska          |   |   |
| All industries.....  | 8,859             | 1,504,661                               | 58,012  | 34,582            | 5,759,927                               | 264,365   | 5,422             | 895,400                                 | 27,832  | 10,336            | 1,754,936                               | 76,736  |
| Agriculture, forestry, and fisheries....                                 | 500               | 79,536                                  | 4,899   | 671               | 160,641                                 | 14,242  | 1,001             | 87,178                                  | 1,683   | 979               | 105,434                                 | 7,269   |
| Mining.....  | 181               | 24,555                                  | 592   | 178               | 10,343                                  | 1,320   | 74                | 5,241                                   | 1,466   | (*)               | (*)                                     | (*)   |
| Contract construction.....   | 391               | 113,079                                 | 1,734   | 2,290             | 542,354                                 | 14,220  | 193               | 100,740                                 | 11,117  | 474               | 103,383                                 | 1,225   |
| General contractors.....   | 147               | 54,113                                  | 389   | 715               | 181,437                                 | 2,033   | 100               | 41,879                                  | 19  | 259               | 52,405                                  | 1,065   |
| Special trade contractors.....   | 244               | 58,966                                  | 1,345   | 1,575             | 360,917                                 | 12,187  | (*)               | (*)                                     | (*)   | 215               | 50,978                                  | 1,290   |
| Manufacturing.....   | 717               | 178,085                                 | 7,162   | 3,096             | 868,841                                 | 29,935  | 181               | 23,219                                  | 478   | 618               | 151,226                                 | 4,020   |
| Transportation, communication, electric, gas, and sanitary services..... | 728               | 79,947                                  | 4,118   | 1,315             | 214,204                                 | 8,276   | 226               | 32,463                                  | 1,134   | 315               | 80,544                                  | 9,246   |
| Wholesale and retail trade.....  | 2,360             | 665,534                                 | 18,083  | 8,956             | 2,468,324                               | 64,457  | 1,430             | 528,290                                 | 7,554   | 3,246             | 953,916                                 | 18,110  |
| Wholesale trade.....   | 641               | 132,940                                 | 3,404   | 2,794             | 714,819                                 | 14,740  | 350               | 139,198                                 | 4,320   | 1,100             | 288,240                                 | 1,840   |
| Retail trade.....  | 1,700             | 521,770                                 | 14,393  | 6,099             | 1,745,291                               | 49,569  | 1,080             | 389,092                                 | 3,234   | 2,146             | 665,676                                 | 18,950  |
| Automotive dealers and service stations.....                             | 462               | 127,934                                 | 2,244   | 966               | 395,993                                 | 7,219   | 237               | 115,104                                 | 1,788   | 420               | 112,936                                 | 1,621   |
| Furniture, home furnishings, and equipment stores.....                   | 105               | 30,307                                  | 1,483   | 526               | 131,699                                 | 4,301   | (*)               | (*)                                     | (*)   | 194               | 76,410                                  | 1,594   |
| Eating and drinking places.....  | (*)               | (*)                                     | (*)   | 795               | 162,452                                 | 5,491   | -                 | -                                       | -   | 237               | 80,912                                  | 2,700   |
| Other retail trade.....  | 1,066             | 346,465                                 | 9,058   | 3,813             | 1,055,147                               | 32,558  | 753               | 253,212                                 | 3,812   | 1,295             | 395,418                                 | 13,035  |
| Wholesale and retail trade not allocable.....                            | (*)               | (*)                                     | (*)   | (*)               | (*)                                     | (*)   | -                 | -                                       | -   | -                 | -                                       | -   |
| Finance, insurance, and real estate.....                                 | 2,540             | 196,868                                 | 15,442  | 12,629            | 883,940                                 | 113,561   | 1,579             | 65,695                                  | 6,452   | 3,061             | 209,806                                 | 30,996  |
| Finance.....   | 897               | 102,834                                 | 3,921   | 4,651             | 503,754                                 | 76,547  | 292               | 76,440                                  | 4,661   | 752               | 113,776                                 | 16,241  |
| Banking.....   | 194               | 67,432                                  | 6,457   | 530               | 160,480                                 | 21,483  | 154               | 29,766                                  | 2,944   | 379               | 85,828                                  | 13,430  |
| Credit agencies other than banks.....                                    | 629               | 34,987                                  | 3,082   | 3,082             | 299,084                                 | 37,052  | 70                | 8,364                                   | 406   | 251               | 25,480                                  | 1,532   |
| Other finance.....   | 75                | 415                                     | 264   | 1,039             | 44,190                                  | 18,012  | 69                | 2,310                                   | 1,311   | 121               | 2,468                                   | 1,279   |
| Insurance.....   | 359               | 38,513                                  | 2,125   | 1,017             | 86,981                                  | 6,514   | 35                | 2,589                                   | 541   | 549               | 27,708                                  | 4,046   |
| Insurance carriers.....  | 31                | 4,791                                   | 336   | 94                | 19,657                                  | 311   | 5                 | 854                                     | 1,131   | 29                | 7,019                                   | 369   |
| Insurance agents, brokers, and service.....                              | 328               | 33,722                                  | 1,789   | 923               | 67,324                                  | 6,203   | (*)               | (*)                                     | (*)   | 520               | 20,689                                  | 3,677   |
| Real estate.....   | 1,284             | 55,521                                  | 9,396   | 6,961             | 293,205                                 | 30,500  | 1,252             | 22,666                                  | 1,250   | 1,760             | 68,322                                  | 10,709  |
| Operators, except developers, and lessors of buildings.....              | 839               | 34,722                                  | 6,989   | 4,616             | 174,333                                 | 17,848  | 987               | 16,115                                  | 1,73  | 1,208             | 45,105                                  | 11,740  |
| Other real estate.....   | 444               | 20,799                                  | 2,407   | 2,345             | 118,872                                 | 12,652  | 264               | 6,551                                   | 1,323   | 552               | 23,217                                  | 1,031   |
| Services.....  | 1,443             | 167,057                                 | 5,982   | 5,352             | 608,910                                 | 37,028  | 673               | 52,574                                  | 1,120   | 1,552             | 143,972                                 | 6,943   |
| Personal services.....   | 206               | 27,682                                  | 3,669   | 984               | 125,891                                 | 7,570   | 160               | 7,388                                   | 1,36  | 247               | 24,312                                  | 2,031   |
| Business services.....   | 586               | 51,068                                  | 1,642   | 1,378             | 180,556                                 | 14,259  | (*)               | (*)                                     | (*)   | 475               | 31,185                                  | 782   |
| Automobile services and miscellaneous repair services.....               | 217               | 34,108                                  | 722   | 607               | 87,607                                  | 2,906   | -                 | -                                       | -   | 232               | 67,797                                  | 5,500   |
| Amusement and recreation services.....                                   | (*)               | (*)                                     | (*)   | 1,046             | 84,419                                  | 6,283   | 213               | 8,490                                   | 1,556   | 177               | 3,851                                   | 1,534   |
| Other services.....  | 302               | 37,400                                  | 1,353   | 1,337             | 130,437                                 | 6,010   | 241               | 29,699                                  | 470   | 420               | 16,827                                  | 1,836   |
| Nature of business not allocable.....                                    | -                 | -                                       | -   | (*)               | (*)                                     | (*)   | (*)               | -                                       | -   | -                 | -                                       | -   |
|  | Nevada            |   |   | New Hampshire     |   |   | New Jersey        |   |   | New Mexico        |   |   |
| All industries.....  | 4,292             | 456,215                                 | 13,414  | 5,944             | 866,961                                 | 29,587  | 76,286            | 10,156,747                              | 275,147   | 5,163             | 749,974                                 | 5,747   |
| Agriculture, forestry, and fisheries....                                 | 144               | 15,288                                  | 4,697   | (*)               | (*)                                     | (*)   | 1,172             | 75,384                                  | 792   | 293               | 48,174                                  | 4,931   |
| Mining.....  | (*)               | (*)                                     | (*)   | (*)               | (*)                                     | -   | 188               | 29,925                                  | 1,163   | 302               | 19,616                                  | 104   |
| Contract construction.....   | 430               | 88,553                                  | 1,395   | 470               | 85,928                                  | 3,932   | 7,167             | 1,163,121                               | 30,496  | 527               | 106,865                                 | 1,205   |
| General contractors.....   | (*)               | (*)                                     | (*)   | 244               | 34,550                                  | 1,645   | 3,256             | 498,818                                 | 12,349  | 182               | 55,754                                  | 1,507   |
| Special trade contractors.....   | 374               | 69,626                                  | 1,198   | 226               | 51,378                                  | 2,287   | 3,910             | 664,303                                 | 18,147  | 345               | 51,111                                  | 1,545   |
| Manufacturing.....   | 177               | 40,569                                  | 5,917   | 476               | 110,063                                 | 12,212  | 8,523             | 2,182,950                               | 39,099  | 329               | 118,623                                 | 712   |
| Transportation, communication, electric, gas, and sanitary services..... | 241               | 13,608                                  | 1,273   | 159               | 17,974                                  | 2,339   | 2,972             | 389,328                                 | 2,896   | 214               | 61,394                                  | 1,337   |
| Wholesale and retail trade.....  | 1,140             | 165,912                                 | 3,698   | 1,823             | 451,197                                 | 12,996  | 20,337            | 4,202,108                               | 94,968  | 1,304             | 241,287                                 | 4,186   |
| Wholesale trade.....   | 178               | 22,711                                  | 1,43  | 301               | 107,928                                 | 4,641   | 5,855             | 1,355,048                               | 37,169  | 224               | 64,329                                  | 1,298   |
| Retail trade.....  | 962               | 143,201                                 | 3,741   | 1,523             | 343,269                                 | 8,355   | 14,285            | 2,777,985                               | 55,500  | 1,080             | 176,958                                 | 2,888   |
| Automotive dealers and service stations.....                             | (*)               | (*)                                     | (*)   | 306               | 103,974                                 | 1,228   | 1,497             | 461,458                                 | 3,405   | (*)               | (*)                                     | (*)   |
| Furniture, home furnishings, and equipment stores.....                   | 214               | 7,947                                   | 1,775   | -                 | -                                       | -   | 1,037             | 257,358                                 | 3,591   | (*)               | (*)                                     | (*)   |
| Eating and drinking places.....  | 287               | 34,450                                  | 497   | 317               | 46,765                                  | 252   | 4,368             | 549,957                                 | 8,352   | 379               | 38,834                                  | 1,068   |
| Other retail trade.....  | 417               | 96,062                                  | 1,460   | 900               | 192,530                                 | 6,875   | 7,384             | 1,509,212                               | 40,152  | 608               | 113,113                                 | 4,396   |
| Wholesale and retail trade not allocable.....                            | -                 | -                                       | -   | -                 | -                                       | -   | 196               | 69,075                                  | 2,299   | -                 | -                                       | -   |
| Finance, insurance, and real estate.....                                 | 1,331             | 43,940                                  | 1,333   | 2,005             | 99,995                                  | 7,817   | 23,937            | 1,017,250                               | 88,703  | 1,581             | 107,188                                 | 1,617   |
| Finance.....   | 176               | 7,665                                   | 166   | 292               | 41,868                                  | 4,462   | 3,377             | 221,895                                 | 36,640  | 481               | 43,510                                  | 2,588   |
| Banking.....   | (*)               | (*)                                     | (*)   | (*)               | (*)                                     | (*)   | 78                | 47,444                                  | 3,981   | (*)               | (*)                                     | (*)   |
| Credit agencies other than banks.....                                    | 23                | 1,575                                   | 1,626   | (*)               | (*)                                     | (*)   | 1,786             | 130,138                                 | 11,665  | 251               | 23,649                                  | 1,837   |
| Other finance.....   | 153               | 5,282                                   | 734   | 135               | 2,878                                   | 816   | 1,513             | 44,313                                  | 20,994  | 198               | 2,829                                   | 1,784   |
| Insurance.....   | (*)               | (*)                                     | (*)   | 199               | 21,339                                  | 1,436   | 1,033             | 106,196                                 | 1,978   | 69                | 9,172                                   | 612   |
| Insurance carriers.....  | (*)               | (*)                                     | (*)   | (*)               | (*)                                     | (*)   | 105               | 20,279                                  | 12,038  | 7                 | 1,101                                   | 153   |
| Insurance agents, brokers, and service.....                              | (*)               | (*)                                     | (*)   | 154               | 16,155                                  | 1,502   | 929               | 85,917                                  | 4,016   | (*)               | (*)                                     | (*)   |
| Real estate.....   | 1,092             | 32,286                                  | 1,889   | 1,514             | 36,788                                  | 1,919   | 19,527            | 689,159                                 | 50,085  | 1,030             | 54,506                                  | 1,417   |
| Operators, except developers, and lessors of buildings.....              | 700               | 22,798                                  | 1,260   | 1,161             | 23,987                                  | 1,774   | 15,946            | 508,327                                 | 40,866  | 501               | 23,907                                  | 2,787   |
| Other real estate.....   | 392               | 9,488                                   | 1,629   | 353               | 12,801                                  | 145   | 3,581             | 180,832                                 | 9,219   | 530               | 30,599                                  | 1,604   |
| Services.....  | 748               | 82,271                                  | 2,710   | 916               | 85,901                                  | 4,862   | 11,289            | 1,092,775                               | 18,428  | 598               | 44,638                                  | 550   |
| Personal services.....   | (*)               | (*)                                     | (*)   | 111               | 14,115                                  | 1,730   | 2,263             | 162,118                                 | 4,900   | (*)               | (*)                                     | (*)   |
| Business services.....   | 231               | 12,085                                  | 1,519   | 199               | 11,369                                  | 2,564   | 3,247             | 267,186                                 | 12,550  | 136               | 9,776                                   | 127   |
| Automobile services and miscellaneous repair services.....               | (*)               | (*)                                     | (*)   | 151               | 9,626                                   | 1,199   | 1,838             | 213,583                                 | 9,166   | (*)               | (*)                                     | (*)   |
| Amusement and recreation services.....                                   | 188               | 28,521                                  | 1,126   | 177               | 8,264                                   | 293   | 1,280             | 99,118                                  | 12,504  | 191               | 9,270                                   | 1,638   |
| Other services.....  | 156               | 18,510                                  | 1,599   | 278               | 42,527                                  | 1,924   | 2,662             | 350,770                                 | 9,416   | 162               | 12,604                                  | 530   |
| Nature of business not allocable.....                                    | (*)               | (*)                                     | (*)   | -                 | -                                       | -   | 702               | 3,906                                   | 1,72  | (*)               | (*)                                     | (*)   |

Footnotes at end of table.



## CORPORATIONS WITH BUSINESS RECEIPTS UNDER \$1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Number of returns | Business receipts (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Number of returns | Business receipts (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Number of returns | Business receipts (Thousand dollars) | Net income (less deficit) (Thousand dollars) | Number of returns | Business receipts (Thousand dollars) | Net income (less deficit) (Thousand dollars) |
|--|-------------------|--------------------------------------|--|-------------------|--------------------------------------|--|-------------------|--------------------------------------|--|-------------------|--------------------------------------|--|
|  | New York          |                                      |  | North Carolina    |                                      |  | North Dakota      |                                      |  | Ohio              |                                      |  |
| All industries.....  | 242,551           | 31,929,372                           | 713,023                                      | 27,731            | 4,771,046                            | 204,737                                      | 3,448             | 832,283                              | 21,013                                       | 65,836            | 11,073,347                           | 321,481                                      |
| Agriculture, forestry, and fisheries.....                                | 1,819             | 181,937                              | 1170   | 233               | 51,201                               | 2,939  | 205               | 49,167                               | 12,358                                       | 1,099             | 145,347                              | 3,239  |
| Mining.....  | 324               | 46,242                               | 16,046                                       | (*)               | (*)                                  | (*)  | (*)               | (*)                                  | (*)  | 424               | 153,507                              | 184,434                                      |
| Contract construction.....   | 17,237            | 2,442,242                            | 38,687                                       | 1,957             | 385,146                              | 10,738                                       | 158               | 84,596                               | 135  | 5,055             | 1,023,948                            | 35,503                                       |
| General contractors.....   | 6,197             | 962,423                              | 12,335                                       | 886               | 142,375                              | 3,446  | 96                | 58,581                               | 1179   | 2,471             | 451,561                              | 14,491                                       |
| Special trade contractors.....   | 11,039            | 1,479,819                            | 26,352                                       | 1,071             | 242,271                              | 7,292  | (*)               | (*)                                  | (*)  | 2,584             | 572,387                              | 21,012                                       |
| Manufacturing.....   | 30,005            | 6,847,201                            | 106,603                                      | 3,317             | 935,343                              | 47,368                                       | 232               | 59,254                               | 1,876  | 7,027             | 1,972,939                            | 74,329                                       |
| Transportation, communication, electric, gas, and sanitary services..... | 9,989             | 1,097,570                            | 26,443                                       | 1,718             | 211,329                              | 11,986                                       | 127               | 26,746                               | 429  | 2,717             | 519,441                              | 15,341                                       |
| Wholesale and retail trade.....  | 70,798            | 13,985,723                           | 215,474                                      | 8,822             | 2,421,510                            | 74,707                                       | 1,530             | 517,800                              | 12,552                                       | 19,755            | 4,536,493                            | 98,770                                       |
| Wholesale trade.....   | 23,425            | 5,479,043                            | 105,559                                      | 2,153             | 685,546                              | 18,176                                       | 452               | 216,322                              | 2,368  | 5,602             | 1,310,978                            | 42,407                                       |
| Retail trade.....  | 46,903            | 8,401,091                            | 107,150                                      | 6,619             | 1,694,123                            | 56,081                                       | 1,018             | 288,235                              | 9,283  | 13,962            | 3,184,903                            | 54,149                                       |
| Automotive dealers and service stations.....                             | 3,830             | 946,986                              | 1,281  | 937               | 371,933                              | 10,136                                       | 195               | 94,936                               | 1,079  | 1,588             | 621,434                              | 6,515  |
| Furniture, home furnishings, and equipment stores.....                   | 4,338             | 841,416                              | 7,433  | 1,069             | 231,516                              | 10,055                                       | 132               | 44,202                               | 3,302  | 1,275             | 376,267                              | 11,444                                       |
| Eating and drinking places.....  | 10,181            | 1,222,012                            | 1,122  | 694               | 119,427                              | 4,210  | (*)               | (*)                                  | (*)  | 3,932             | 596,635                              | 13,588                                       |
| Other retail trade.....  | 28,555            | 5,990,678                            | 97,314                                       | 3,918             | 971,247                              | 31,680                                       | 598               | 133,461                              | 4,134  | 7,168             | 1,590,567                            | 35,490                                       |
| Wholesale and retail trade not allocable.....                            | 470               | 105,589                              | 2,765  | (*)               | (*)                                  | (*)  | (*)               | (*)                                  | (*)  | 190               | 40,612                               | 2,214  |
| Finance, insurance, and real estate.....                                 | 70,013            | 3,280,340                            | 246,561                                      | 8,222             | 458,907                              | 58,494                                       | 740               | 55,272                               | 5,671  | 18,897            | 1,253,558                            | 151,628                                      |
| Finance.....   | 11,574            | 542,307                              | 71,937                                       | 2,439             | 214,590                              | 29,179                                       | 246               | 41,669                               | 5,487  | 3,895             | 400,117                              | 54,803                                       |
| Banking.....   | 161               | 78,773                               | 8,868  | 77                | 30,269                               | 4,342  | 126               | 36,067                               | 3,963  | 341               | 132,791                              | 16,894                                       |
| Credit agencies other than banks.....                                    | 5,141             | 170,277                              | 136,711                                      | 1,553             | 170,159                              | 15,833                                       | (*)               | (*)                                  | (*)  | 1,916             | 218,299                              | 16,124                                       |
| Other finance.....   | 6,272             | 293,257                              | 99,780                                       | 810               | 14,162                               | 5,304  | (*)               | (*)                                  | (*)  | 1,639             | 49,027                               | 21,785                                       |
| Insurance.....   | 4,146             | 300,262                              | 20,369                                       | 551               | 41,466                               | 6,110  | (*)               | (*)                                  | (*)  | 2,138             | 194,449                              | 10,502                                       |
| Insurance carriers.....  | 135               | 20,813                               | 288  | 17                | 6,352                                | 1,479  | (*)               | (*)                                  | (*)  | 97                | 15,447                               | 853  |
| Insurance agents, brokers, and service.....                              | 4,011             | 279,449                              | 19,081                                       | 534               | 35,114                               | 4,631  | -                 | -                                    | -  | 2,041             | 179,002                              | 9,649  |
| Real estate.....   | 54,294            | 2,438,271                            | 254,255                                      | 5,232             | 202,851                              | 27,205                                       | 485               | 9,493                                | 47   | 12,864            | 688,992                              | 86,323                                       |
| Operators, except developers, and lessors of buildings.....              | 46,303            | 2,076,769                            | 135,601                                      | 2,962             | 105,166                              | 16,771                                       | 359               | 6,437                                | 334  | 9,139             | 415,865                              | 65,823                                       |
| Other real estate.....   | 7,991             | 361,502                              | 18,654                                       | 2,270             | 97,685                               | 10,434                                       | (*)               | (*)                                  | (*)  | 3,725             | 243,127                              | 20,500                                       |
| Services.....  | 41,267            | 4,046,470                            | 87,835                                       | 3,443             | 299,593                              | 12,104                                       | 440               | 32,214                               | 3,179  | 10,598            | 1,427,473                            | 25,096                                       |
| Personal services.....   | 9,046             | 733,173                              | 22,451                                       | 853               | 80,845                               | 2,935  | -                 | -                                    | -  | 1,937             | 219,441                              | 5,937  |
| Business services.....   | 13,890            | 1,543,793                            | 35,068                                       | 878               | 47,794                               | 2,037  | 121               | 3,242                                | 606  | 3,302             | 437,611                              | 11,577                                       |
| Automobile services and miscellaneous repair services.....               | 6,664             | 605,537                              | 7,111  | 385               | 45,791                               | 2,598  | (*)               | (*)                                  | (*)  | 1,594             | 256,215                              | 9,854  |
| Amusement and recreation services.....                                   | 5,497             | 536,962                              | 3,412  | 630               | 46,792                               | 1,443  | 141               | 21,151                               | 1,469  | 1,585             | 175,980                              | 17,675                                       |
| Other services.....  | 7,169             | 627,005                              | 19,787                                       | 698               | 78,371                               | 3,091  | (*)               | (*)                                  | (*)  | 2,179             | 338,226                              | 12,303                                       |
| Nature of business not allocable.....                                    | 1,099             | 1,647                                | 12,359                                       | -                 | -                                    | -  | -                 | -                                    | -  | 263               | 40,641                               | 1,399  |
|  | Oklahoma          |                                      |  | Oregon            |                                      |  | Pennsylvania      |                                      |  | Rhode Island      |                                      |  |
| All industries.....  | 14,369            | 2,179,377                            | 54,761                                       | 13,256            | 2,012,413                            | 50,017                                       | 59,027            | 10,446,338                           | 307,056                                      | 11,065            | 1,413,890                            | 59,154                                       |
| Agriculture, forestry, and fisheries.....                                | 308               | 23,973                               | 2,711  | 837               | 109,367                              | 2,371  | 377               | 50,524                               | 11,196                                       | 113               | 30,691                               | 7,517  |
| Mining.....  | 1,093             | 114,273                              | 14,372                                       | 107               | 17,530                               | 1,996  | 575               | 112,993                              | 11,565                                       | (*)               | (*)                                  | (*)  |
| Contract construction.....   | 1,277             | 202,955                              | 3,474  | 1,033             | 198,379                              | 755  | 5,145             | 1,234,637                            | 28,058                                       | 1,233             | 129,818                              | 3,675  |
| General contractors.....   | 501               | 52,002                               | 1,608  | 463               | 97,869                               | 13,024                                       | 2,253             | 504,585                              | 13,490                                       | 532               | 39,485                               | 724  |
| Special trade contractors.....   | 776               | 150,953                              | 4,142  | 570               | 101,110                              | 3,584  | 701               | 729,752                              | 14,568                                       | 701               | 90,333                               | 2,951  |
| Manufacturing.....   | 932               | 232,064                              | 2,378  | 1,427             | 317,324                              | 4,657  | 3,372             | 2,397,092                            | 72,894                                       | 1,281             | 431,247                              | 15,120                                       |
| Transportation, communication, electric, gas, and sanitary services..... | 680               | 107,721                              | 2,019  | 928               | 103,381                              | 2,082  | 2,248             | 402,478                              | 4,077  | 486               | 55,883                               | 1,778  |
| Wholesale and retail trade.....  | 4,406             | 1,004,133                            | 24,326                                       | 3,228             | 833,402                              | 20,532                                       | 18,117            | 4,030,589                            | 99,816                                       | 3,256             | 566,126                              | 6,138  |
| Wholesale trade.....   | 1,273             | 301,301                              | 5,544  | 1,255             | 306,794                              | 10,129                                       | 5,536             | 1,562,145                            | 48,312                                       | 937               | 234,121                              | 3,771  |
| Retail trade.....  | 3,057             | 601,454                              | 14,417                                       | 1,955             | 524,448                              | 10,264                                       | 12,269            | 2,395,864                            | 49,345                                       | 2,319             | 332,005                              | 2,367  |
| Automotive dealers and service stations.....                             | 704               | 182,244                              | 3,339  | 337               | 126,352                              | 2,546  | 1,206             | 376,211                              | 11,499                                       | 508               | 67,276                               | 186  |
| Furniture, home furnishings, and equipment stores.....                   | 367               | 72,427                               | 899  | (*)               | (*)                                  | (*)  | 808               | 243,272                              | 5,583  | 259               | 36,192                               | 1,526  |
| Eating and drinking places.....  | 246               | 27,630                               | 1,675  | 297               | 47,888                               | 1,256  | 3,603             | 347,577                              | 2,563  | 617               | 64,528                               | 11,867                                       |
| Other retail trade.....  | 1,740             | 371,103                              | 10,854                                       | 1,211             | 306,739                              | 4,637  | 6,652             | 1,425,204                            | 43,198                                       | 935               | 164,009                              | 2,522  |
| Wholesale and retail trade not allocable.....                            | (*)               | (*)                                  | (*)  | (*)               | (*)                                  | (*)  | 312               | 66,530                               | 1,659  | -                 | -                                    | -  |
| Finance, insurance, and real estate.....                                 | 3,835             | 299,351                              | 17,153                                       | 3,306             | 173,256                              | 18,083                                       | 15,126            | 1,023,781                            | 72,418                                       | 3,289             | 109,502                              | 22,788                                       |
| Finance.....   | 1,324             | 171,542                              | 10,235                                       | 606               | 45,208                               | 5,935  | 4,168             | 423,479                              | 28,211                                       | 719               | 28,431                               | 9,648  |
| Banking.....   | 366               | 101,637                              | 12,656                                       | (*)               | (*)                                  | (*)  | 315               | 142,518                              | 10,755                                       | (*)               | (*)                                  | (*)  |
| Credit agencies other than banks.....                                    | 604               | 47,301                               | 2,695  | 316               | 22,155                               | 3,175  | 2,613             | 223,874                              | 11,619                                       | 464               | 15,810                               | 1,476  |
| Other finance.....   | 363               | 22,664                               | 15,116                                       | 263               | 8,841                                | 1,490  | 1,241             | 55,727                               | 13,075                                       | 253               | 12,029                               | 8,138  |
| Insurance.....   | 496               | 48,368                               | 1,275  | 299               | 26,791                               | 11,319                                       | 1,161             | 112,518                              | 3,558  | 194               | 11,932                               | 401  |
| Insurance carriers.....  | 126               | 22,022                               | 1,144  | (*)               | (*)                                  | (*)  | 115               | 21,540                               | 1,153  | 3                 | 1,111                                | 1583   |
| Insurance agents, brokers, and service.....                              | 369               | 23,346                               | 1,419  | 257               | 24,755                               | 93   | 1,046             | 90,978                               | 3,711  | 191               | 10,821                               | 984  |
| Real estate.....   | 2,916             | 79,741                               | 5,648  | 2,401             | 101,257                              | 13,467                                       | 9,797             | 482,792                              | 40,649                                       | 2,377             | 69,079                               | 12,739                                       |
| Operators, except developers, and lessors of buildings.....              | 1,270             | 52,381                               | 3,144  | 1,441             | 51,981                               | 7,666  | 6,909             | 318,335                              | 29,594                                       | 1,869             | 60,080                               | 9,485  |
| Other real estate.....   | 746               | 27,552                               | 2,504  | 960               | 49,276                               | 5,801  | 2,888             | 164,437                              | 11,055                                       | 508               | 8,999                                | 3,254  |
| Services.....  | 1,438             | 194,507                              | 7,073  | 2,356             | 257,205                              | 3,078  | 8,795             | 1,194,115                            | 32,554                                       | 1,281             | 87,214                               | 1,020  |
| Personal services.....   | 219               | 14,413                               | 3,025  | 565               | 75,320                               | 1,225  | 1,016             | 160,991                              | 2,672  | 282               | 30,287                               | 675  |
| Business services.....   | 260               | 19,985                               | 1,624  | 414               | 20,415                               | 1,001  | 3,339             | 303,060                              | 16,918                                       | 289               | 13,706                               | 1,508  |
| Automobile services and miscellaneous repair services.....               | 401               | 30,906                               | 1,993  | 247               | 36,002                               | 519  | 1,068             | 163,654                              | 8,158  | 342               | 19,014                               | 267  |
| Amusement and recreation services.....                                   | 269               | 19,605                               | 149  | 621               | 56,603                               | 1,357  | 902               | 149,880                              | 2,764  | (*)               | (*)                                  | (*)  |
| Other services.....  | 612               | 64,522                               | 480  | 509               | 68,865                               | 426  | 2,471             | 416,530                              | 2,042  | 201               | 14,686                               | 537  |
| Nature of business not allocable.....                                    | -                 | -                                    | -  | (*)               | (*)                                  | (*)  | 272               | 121                                  | -  | (*)               | -                                    | -  |

Footnote at end of table.

## CORPORATIONS WITH BUSINESS RECEIPTS UNDER \$1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

| Selected industry  | Number of returns | Business receipts<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) | Number of returns | Business receipts<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) | Number of returns | Business receipts<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) | Number of returns | Business receipts<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) |
|--|-------------------|---|---|-------------------|---|---|-------------------|---|---|-------------------|---|---|
|  | South Carolina    |   |   | South Dakota      |   |   | Tennessee         |   |   | Texas             |   |   |
| All industries.....  | 12,286            | 1,770,689                               | 65,448  | 3,736             | 709,104                                 | 14,925  | 16,419            | 2,892,598                               | 118,732   | 60,725            | 9,883,773                               | 371,725   |
| Agriculture, forestry, and fisheries....                                 | 332               | 55,330                                  | 135   | 362               | 43,096                                  | 1,339   | 197               | 25,643                                  | 601   | 1,974             | 239,579                                 | 12,922  |
| Mining.....  | -                 | -                                       | -   | 198               | 1,939                                   | 13,140  | 280               | 68,840                                  | 1,121   | 1,901             | 235,234                                 | 4,189   |
| Contract construction.....   | 679               | 146,375                                 | 4,799   | 251               | 43,842                                  | 131   | 825               | 307,193                                 | 6,364   | 5,288             | 1,143,886                               | 22,695  |
| General contractors.....   | 492               | 114,547                                 | 5,482   | 126               | 17,771                                  | 1,409   | 485               | 138,673                                 | 4,766   | 2,737             | 589,925                                 | 8,432   |
| Special trade contractors.....   | 188               | 31,828                                  | 1,683   | 126               | 26,071                                  | 540   | 340               | 168,520                                 | 1,598   | 2,551             | 553,961                                 | 14,263  |
| Manufacturing.....   | 873               | 313,517                                 | 8,839   | 120               | 73,743                                  | 3,741   | 1,925             | 541,489                                 | 20,191  | 5,380             | 1,466,210                               | 38,758  |
| Transportation, communication, electric, gas, and sanitary services..... | 690               | 58,136                                  | 5,415   | (*)               | (*)                                     | (*)   | 802               | 131,523                                 | 4,851   | 3,182             | 395,881                                 | 29,576  |
| Wholesale and retail trade.....  | 3,739             | 835,194                                 | 20,471  | 1,229             | 403,739                                 | 6,984   | 4,442             | 1,112,029                               | 38,785  | 17,900            | 4,233,241                               | 119,676   |
| Wholesale trade.....   | 1,096             | 220,912                                 | 6,674   | 250               | 101,488                                 | 1,419   | 1,235             | 344,042                                 | 13,323  | 5,874             | 1,432,372                               | 32,694  |
| Retail trade.....  | 2,618             | 590,881                                 | 13,290  | 979               | 302,251                                 | 5,565   | 3,186             | 759,945                                 | 24,922  | 11,984            | 2,787,086                               | 86,392  |
| Automotive dealers and service stations.....                             | 497               | 191,269                                 | 4,125   | 262               | 154,172                                 | 4,797   | 487               | 124,202                                 | 1,600   | 1,853             | 587,456                                 | 11,740  |
| Furniture, home furnishings, and equipment stores.....                   | 271               | 42,418                                  | 324   | (*)               | (*)                                     | (*)   | 329               | 61,138                                  | 1,306   | 1,531             | 312,291                                 | 5,186   |
| Eating and drinking places.....  | 367               | 42,679                                  | 460   | (*)               | (*)                                     | (*)   | 400               | 77,768                                  | 3,024   | 1,401             | 226,271                                 | 13,651  |
| Other retail trade.....  | 1,483             | 314,515                                 | 8,381   | 586               | 121,175                                 | 1,288   | 1,969             | 496,837                                 | 22,044  | 7,199             | 1,661,068                               | 73,117  |
| Wholesale and retail trade not allocable.....                            | (*)               | (*)                                     | (*)   | -                 | -                                       | -   | (*)               | (*)                                     | (*)   | (*)               | (*)                                     | (*)   |
| Finance, insurance, and real estate.....                                 | 4,409             | 204,072                                 | 24,126  | 934               | 77,209                                  | 8,765   | 4,652             | 345,255                                 | 37,747  | 15,722            | 1,105,763                               | 123,625   |
| Finance.....   | 1,229             | 87,912                                  | 7,035   | 451               | 51,923                                  | 5,895   | 1,447             | 154,186                                 | 19,098  | 5,268             | 594,091                                 | 68,268  |
| Banking.....   | 105               | 33,520                                  | 4,814   | 146               | 35,086                                  | 5,328   | 222               | 76,792                                  | 10,302  | 918               | 306,079                                 | 32,804  |
| Credit agencies other than banks.....                                    | 844               | 48,192                                  | 1,382   | 175               | 16,343                                  | 531   | 826               | 57,693                                  | 5,892   | 2,715             | 205,616                                 | 10,367  |
| Other finance.....   | 280               | 6,200                                   | 839   | (*)               | (*)                                     | (*)   | 399               | 19,701                                  | 2,904   | 1,635             | 82,396                                  | 25,097  |
| Insurance.....   | 264               | 18,548                                  | 867   | 153               | 10,607                                  | 1,160   | 383               | 44,891                                  | 6,584   | 572               | 95,426                                  | 4,869   |
| Insurance carriers.....  | (*)               | (*)                                     | (*)   | 5                 | 2,840                                   | 85  | 49                | 11,385                                  | 1,882   | 371               | 89,206                                  | 3,674   |
| Insurance agents, brokers, and service.....                              | 211               | 12,980                                  | 691   | 148               | 7,767                                   | 1,075   | 334               | 33,506                                  | 4,702   | 202               | 6,220                                   | 1,195   |
| Real estate.....   | 2,916             | 97,612                                  | 16,224  | 330               | 14,679                                  | 1,710   | 2,822             | 146,178                                 | 12,065  | 9,882             | 416,246                                 | 50,488  |
| Operators, except developers, and lessors of buildings.....              | 1,960             | 61,310                                  | 9,821   | 258               | 10,750                                  | 877   | 1,637             | 70,259                                  | 7,467   | 5,560             | 236,012                                 | 31,806  |
| Other real estate.....   | 957               | 36,302                                  | 6,403   | 73                | 3,929                                   | 833   | 1,184             | 75,919                                  | 4,598   | 4,322             | 180,234                                 | 18,682  |
| Services.....  | 1,518             | 158,065                                 | 1,663   | 560               | 58,550                                  | 11,784  | 3,297             | 360,626                                 | 10,314  | 9,287             | 1,063,979                               | 36,233  |
| Personal services.....   | 191               | 19,822                                  | 547   | (*)               | (*)                                     | (*)   | 411               | 43,300                                  | 196   | 1,110             | 126,270                                 | 1,681   |
| Business services.....   | 362               | 25,480                                  | 270   | 165               | 9,792                                   | 144   | 1,019             | 80,858                                  | 272   | 3,793             | 316,166                                 | 2,845   |
| Automobile and other repair services.....                                | 203               | 30,696                                  | 1,284   | (*)               | (*)                                     | (*)   | 655               | 55,335                                  | 2,772   | 1,213             | 203,391                                 | 12,420  |
| Amusement and recreation services.....                                   | 188               | 24,127                                  | 1,873   | 133               | 6,465                                   | 28  | 343               | 26,215                                  | 671   | 1,170             | 61,317                                  | 13,477  |
| Other services.....  | 574               | 57,944                                  | 2,003   | 149               | 22,122                                  | 1,808   | 868               | 154,918                                 | 6,403   | 2,000             | 356,835                                 | 22,764  |
| Nature of business not allocable.....                                    | (*)               | -                                       | -   | (*)               | -                                       | -   | -                 | -                                       | -   | (*)               | -                                       | (*)   |
|  | Utah              |   |   | Vermont           |   |   | Virginia          |   |   | Washington        |   |   |
| All industries.....  | 7,171             | 955,925                                 | 23,144  | 3,688             | 566,863                                 | 10,723  | 24,135            | 3,674,383                               | 125,113   | 21,414            | 3,282,073                               | 141,839   |
| Agriculture, forestry, and fisheries....                                 | 128               | 6,038                                   | 1,952   | -                 | -                                       | -   | 431               | 37,715                                  | 1,695   | 741               | 117,433                                 | 5,385   |
| Mining.....  | 150               | 5,795                                   | 15,149  | (*)               | (*)                                     | (*)   | 154               | 39,735                                  | 221   | 193               | 11,242                                  | 1,140   |
| Contract construction.....   | 670               | 117,667                                 | 2,285   | 173               | 34,196                                  | 1,147   | 2,274             | 526,019                                 | 9,875   | 1,817             | 447,563                                 | 14,903  |
| General contractors.....   | 342               | 56,480                                  | 367   | (*)               | (*)                                     | (*)   | 1,313             | 243,416                                 | 3,331   | 1,036             | 223,449                                 | 5,363   |
| Special trade contractors.....   | 328               | 61,187                                  | 1,918   | 156               | 21,894                                  | 52  | 961               | 282,603                                 | 6,544   | 781               | 224,114                                 | 9,940   |
| Manufacturing.....   | 457               | 116,420                                 | 11,864  | 585               | 122,945                                 | 11,538  | 1,613             | 404,944                                 | 12,125  | 2,059             | 502,837                                 | 14,150  |
| Transportation, communication, electric, gas, and sanitary services..... | 338               | 119,349                                 | 13,711  | 309               | 25,608                                  | 2,121   | 1,334             | 184,354                                 | 6,459   | 1,287             | 136,622                                 | 3,471   |
| Wholesale and retail trade.....  | 2,014             | 392,403                                 | 7,419   | 1,259             | 286,046                                 | 6,174   | 7,253             | 1,773,489                               | 44,518  | 5,237             | 1,444,848                               | 27,495  |
| Wholesale trade.....   | 554               | 98,738                                  | 358   | 230               | 47,844                                  | 1,939   | 1,625             | 533,051                                 | 15,583  | 1,803             | 502,621                                 | 7,725   |
| Retail trade.....  | 1,387             | 289,394                                 | 7,061   | 1,029             | 238,202                                 | 4,235   | 5,577             | 1,218,653                               | 28,246  | 3,324             | 870,757                                 | 19,444  |
| Automotive dealers and service stations.....                             | 385               | 81,693                                  | 368   | 200               | 75,838                                  | 2,833   | 980               | 274,051                                 | 2,832   | 555               | 210,629                                 | 4,490   |
| Furniture, home furnishings, and equipment stores.....                   | 116               | 36,647                                  | 1,462   | (*)               | (*)                                     | (*)   | 857               | 185,119                                 | 10,717  | 419               | 108,712                                 | 2,833   |
| Eating and drinking places.....  | 154               | 28,299                                  | 2,150   | (*)               | (*)                                     | (*)   | 886               | 131,821                                 | 3,667   | 927               | 107,488                                 | 2,842   |
| Other retail trade.....  | 731               | 142,755                                 | 3,081   | 595               | 125,292                                 | 1,115   | 2,854             | 627,662                                 | 11,030  | 1,423             | 443,928                                 | 9,279   |
| Wholesale and retail trade not allocable.....                            | (*)               | (*)                                     | -   | -                 | -                                       | -   | (*)               | (*)                                     | (*)   | 110               | 41,470                                  | 326   |
| Finance, insurance, and real estate.....                                 | 2,511             | 117,688                                 | 5,460   | 617               | 54,982                                  | 2,829   | 7,978             | 357,037                                 | 32,713  | 7,278             | 404,932                                 | 65,187  |
| Finance.....   | 1,053             | 45,084                                  | 3,605   | 102               | 18,544                                  | 1,727   | 1,404             | 100,576                                 | 11,910  | 2,100             | 93,082                                  | 27,486  |
| Banking.....   | 51                | 18,489                                  | 1,652   | 50                | 17,760                                  | 1,701   | 144               | 62,298                                  | 7,771   | 85                | 18,897                                  | 2,511   |
| Credit agencies other than banks.....                                    | 576               | 20,694                                  | 391   | (*)               | (*)                                     | (*)   | 777               | 30,763                                  | 2,524   | 1,126             | 32,815                                  | 848   |
| Other finance.....   | 426               | 5,901                                   | 1,562   | (*)               | (*)                                     | (*)   | 483               | 7,555                                   | 2,015   | 889               | 41,370                                  | 24,127  |
| Insurance.....   | 114               | 9,719                                   | 1,802   | 161               | 22,198                                  | 332   | 758               | 35,674                                  | 222   | 499               | 27,594                                  | 1,380   |
| Insurance carriers.....  | (*)               | (*)                                     | (*)   | (*)               | (*)                                     | (*)   | 166               | 15,072                                  | 365   | 103               | 6,195                                   | 11,140  |
| Insurance agents, brokers, and service.....                              | (*)               | (*)                                     | (*)   | 150               | 15,651                                  | 176   | 593               | 20,602                                  | 1,143   | 397               | 21,399                                  | 2,520   |
| Real estate.....   | 1,344             | 62,885                                  | 53  | 354               | 14,240                                  | 770   | 5,816             | 220,787                                 | 20,581  | 4,678             | 284,256                                 | 36,321  |
| Operators, except developers, and lessors of buildings.....              | 846               | 29,083                                  | 1,362   | 229               | 7,627                                   | 509   | 3,503             | 135,784                                 | 12,869  | 2,532             | 112,323                                 | 14,736  |
| Other real estate.....   | 498               | 33,802                                  | 1,415   | 126               | 6,613                                   | 261   | 2,312             | 85,003                                  | 7,712   | 2,147             | 171,933                                 | 21,585  |
| Services.....  | 887               | 80,565                                  | 2,234   | 726               | 38,558                                  | 1,597   | 3,036             | 350,793                                 | 19,921  | 2,670             | 246,511                                 | 10,108  |
| Personal services.....   | 132               | 10,640                                  | 1   | (*)               | (*)                                     | (*)   | 617               | 66,906                                  | 1,996   | 262               | 37,491                                  | 2,062   |
| Business services.....   | 256               | 19,529                                  | 483   | (*)               | (*)                                     | (*)   | 843               | 70,167                                  | 4,582   | 834               | 54,353                                  | 2,727   |
| Automobile and other repair services.....                                | (*)               | (*)                                     | (*)   | (*)               | (*)                                     | (*)   | 462               | 65,089                                  | 2,197   | 332               | 30,200                                  | 2,132   |
| Amusement and recreation services.....                                   | (*)               | (*)                                     | (*)   | (*)               | (*)                                     | (*)   | 366               | 37,775                                  | 4,754   | 480               | 39,152                                  | 3,599   |
| Other services.....  | 294               | 33,100                                  | 275   | 323               | 22,275                                  | 693   | 748               | 110,856                                 | 6,392   | 762               | 85,315                                  | 3,042   |
| Nature of business not allocable.....                                    | (*)               | -                                       | -   | -                 | -                                       | -   | (*)               | (*)                                     | (*)   | (*)               | (*)                                     | -   |

Footnotes at end of table.



## CORPORATIONS WITH BUSINESS RECEIPTS UNDER \$1,000,000 IN 50 STATES

Table 5.5—NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY STATE FOR SELECTED INDUSTRIES—Continued

| Selected industry   | Number of<br>returns | Business<br>receipts<br>(Thousand<br>dollars) | Net income<br>(less<br>deficit)<br>(Thousand<br>dollars) | Number of<br>returns | Business<br>receipts<br>(Thousand<br>dollars) | Net income<br>(less<br>deficit)<br>(Thousand<br>dollars) | Number of<br>returns | Business<br>receipts<br>(Thousand<br>dollars) | Net income<br>(less<br>deficit)<br>(Thousand<br>dollars) |
|---|----------------------|---|--|----------------------|---|--|----------------------|---|--|
|   | West Virginia        |   |  | Wisconsin            |   |  | Wyoming              |   |  |
| All industries.....   | 9,088                | 1,271,796                                     | 56,071   | 29,793               | 4,955,196                                     | 164,131  | 3,133                | 403,630                                       | 18,434   |
| Agriculture, forestry, and fisheries.....                                   | 147                  | 20,775  | <sup>1</sup> 393   | 772                  | 84,152  | 2,102  | 510                  | 54,677  | 4,976  |
| Mining.....   | 417                  | 53,654  | 55   | 152                  | 26,860  | 486  | (*)                  | (*)   | (*)  |
| Contract construction.....  | 526                  | 84,321  | 4,428  | 3,039                | 570,550                                       | 11,173   | 209                  | 32,449  | 779  |
| General contractors.....  | 359                  | 58,354  | 2,390  | 616                  | 166,984                                       | 6,132  | 119                  | 24,644  | 528  |
| Special trade contractors.....  | 167                  | 25,967  | 2,038  | 2,424                | 403,566                                       | 5,041  | (*)                  | (*)   | (*)  |
| Manufacturing.....  | 489                  | 116,215                                       | 4,826  | 4,504                | 1,071,812                                     | 37,113   | 205                  | 24,629  | <sup>1</sup> 2,826                                       |
| Transportation, communication, electric,<br>gas, and sanitary services..... | 471                  | 75,020  | 1,832  | 884                  | 100,839                                       | 7,649  | (*)                  | (*)   | (*)  |
| Wholesale and retail trade.....   | 2,971                | 677,921                                       | 14,629   | 7,949                | 2,179,054                                     | 29,570   | 646                  | 147,364                                       | 3,945  |
| Wholesale trade.....  | 461                  | 113,807                                       | 300  | 2,192                | 614,688                                       | 10,846   | 200                  | 34,660  | 1,064  |
| Retail trade.....   | 2,481                | 515,023                                       | 13,869   | 5,710                | 1,546,410                                     | 19,720   | 446                  | 112,704                                       | 2,881  |
| Automotive dealers and service<br>stations.....                             | 341                  | 101,550                                       | <sup>1</sup> 1,305                                       | 1,193                | 347,876                                       | 967  | 93                   | 19,877  | 1,015  |
| Furniture, home furnishings, and<br>equipment stores.....                   | 177                  | 31,562  | <sup>1</sup> 907   | 426                  | 133,496                                       | 3,026  | (*)                  | (*)   | (*)  |
| Eating and drinking places.....   | 505                  | 61,329  | 2,946  | 870                  | 169,778                                       | <sup>1</sup> 2,620                                       | (*)                  | (*)   | (*)  |
| Other retail trade.....   | 1,458                | 320,582                                       | 13,135   | 3,220                | 895,260                                       | 18,347   | 350                  | 92,125  | 1,858  |
| Wholesale and retail trade not allo-<br>cable.....                          | (*)                  | (*)   | (*)  | (*)                  | (*)   | (*)  | -                    | -   | -  |
| Finance, insurance, and real estate.....                                    | 2,808                | 155,759                                       | 24,881   | 8,064                | 534,283                                       | 59,304   | 995                  | 46,939  | 6,864  |
| Finance.....  | 626                  | 82,941  | 13,332   | 1,950                | 248,679                                       | 38,407   | 360                  | 31,790  | 5,747  |
| Banking.....  | 160                  | 55,541  | 8,736  | 400                  | 148,283                                       | 15,163   | 60                   | 22,587  | 2,774  |
| Credit agencies other than banks.....                                       | 240                  | 21,408  | 1,868  | 972                  | 73,956  | 7,086  | (*)                  | (*)   | (*)  |
| Other finance.....  | 225                  | 5,992   | 2,728  | 578                  | 26,440  | 16,218   | 242                  | 6,499   | 2,811  |
| Insurance.....  | 131                  | 21,981  | 1,410  | 690                  | 101,185                                       | 4,789  | (*)                  | (*)   | (*)  |
| Insurance carriers.....   | 3                    | 85  | 15   | 73                   | 22,420  | 1,656  | (*)                  | (*)   | (*)  |
| Insurance agents, brokers, and<br>service.....                              | 128                  | 21,896  | 1,395  | 617                  | 78,765  | 3,133  | (*)                  | (*)   | (*)  |
| Real estate.....  | 2,051                | 50,837  | 10,139   | 5,423                | 184,419                                       | 16,048   | 581                  | 13,280  | 1,307  |
| Operators, except developers, and<br>lessors of buildings.....              | 1,585                | 36,781  | 5,439  | 3,643                | 109,814                                       | 11,240   | 296                  | 4,345   | 95   |
| Other real estate.....  | 466                  | 14,056  | 4,700  | 1,780                | 74,605  | 4,808  | 285                  | 8,935   | 1,212  |
| Services.....   | 1,211                | 127,892                                       | 5,861  | 4,174                | 387,535                                       | 16,821   | 387                  | 49,206  | 2,226  |
| Personal services.....  | 254                  | 20,147  | 2,834  | 696                  | 57,624  | 3,015  | -                    | -   | -  |
| Business services.....  | 153                  | 25,873  | 1,541  | 1,039                | 124,098                                       | 10,272   | 140                  | 16,685  | 255  |
| Automobile and other repair services...                                     | 202                  | 23,149  | 304  | 651                  | 67,729  | 1,640  | 128                  | 18,581  | 636  |
| Amusement and recreation services.....                                      | 270                  | 15,876  | <sup>1</sup> 909   | 428                  | 37,770  | 1,666  | (*)                  | (*)   | (*)  |
| Other services.....   | 332                  | 42,847  | 2,091  | 1,360                | 100,314                                       | 228  | 117                  | 11,463  | 92   |
| Nature of business not allocable.....                                       | (*)                  | (*)   | (*)  | (*)                  | (*)   | (*)  | -                    | -   | -  |

(\*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

<sup>1</sup>Negative amount.

NOTE: Estimates are rounded and may not add to totals.

For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

# Law and Terminology

## CHANGE IN LAW

The major change in tax law affecting the statistics in this report was the imposition of the 10 percent income tax surcharge. For corporations, the surcharge was effective January 1, 1968, and amounted to 10 percent of the tax bill for calendar year and later returns. For individuals, the surtax was effective for only the last three-quarters of the year and thus amounted to 7.5 percent of the year's tax bill.

## EXPLANATION OF TERMS

For the major items and classifications selected for this report, brief definitions as well as descriptions of statistical methods used are presented in this section. Also, statements are included to indicate for which business organizations the data were available from the several administrative source documents. Frequently, more detailed information can be obtained from the 1968 income tax and information returns, and their instructions, facsimiles of which appear in section 8.

Explanations of terms were designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited are those in effect for 1968.

### Active businesses

An "active" business was defined as one reporting at least one item of income or deductions. The statistics in this report are from the returns and schedules of active businesses only. Partnerships and corporations had to file returns even if they had no business activity during the year; however, such returns having no items of income or deductions were excluded from all tables except the sample count tables in section 7. Proprietorships only filed business or farm schedules if they had business activity, so there are no inactive proprietorships in any table.

### Adjusted gross income

The Internal Revenue Code excluded certain specific types of income (State and local interest, for example) from "gross income" and then defined "gross income" as everything *not* specifically excluded. *Adjusted gross*

income was gross income minus certain specified adjustments. The main adjustments subtracted from gross income to arrive at adjusted gross income were:

- (1) Ordinary and necessary expenses of conducting a trade or business;
- (2) Expense deductions attributable to rents and royalties;
- (3) Outside salesman's expenses;
- (4) Expenses of an employee in performing services as an employee;
- (5) Sick pay if it was included in gross income;
- (6) Deductible losses on sales or exchanges of property;
- (7) One-half of the excess of net long-term capital gain over net short-term capital loss;
- (8) Payments (within limits) by self-employed persons to retirement plans;
- (9) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust.

### Advertising

This deduction was separately identified only on the corporation income tax form. Advertising cost for corporations consisted of the reported business deduction and any identifiable amount of advertising reported as a cost of sales or of operations.

### Agricultural program payments

This income item for farm proprietorships consisted of: (1) price support payments, diversion payments, and cost share payments received in cash, (2) amounts paid by the Department of Agriculture for benefits received in the form of material such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, and (3) Commodity Credit Corporation loans forfeited or under election.

### Amortization

Amortization was a deduction for deferred expenses written off during the year. Taxpayers were instructed to include here the amortization of deferred research and experimental expenditures, exploration and development expenditures, trademark and trade name expenditures, and, for corporations, certain organizational expenditures. In the corporate area, an attempt was made to limit the deduction to only these items. In all areas,



writeoffs of leasehold improvements and of patents, copy-rights, and other intangibles were included in depreciation.

#### Bad debts

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts was allowable as a deduction under section 166 of the Code.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in income.

#### Business receipts

Business receipts were, in general, gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise taxes which were included in the sales price of the product; some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

For proprietorships, business receipts were all income from the operation of the business, including incidental income from such things as sale of scrap or cash rebates that corporations and partnerships generally included in "other receipts" or "other income." Dividends, interest, rents, royalties, and other investment-type income were generally not included in the proprietorship receipts, though rents or interest that were actually income from business operations were sometimes included, for example, rents received by real estate operators and interest received by small-loan companies.

For partnerships, business receipts were, generally, the income from the company's principal business activity. Dividends, interest, rents, and royalties earned in addition to the income from the principal activity were shown as separate items; however, if rent or interest was the *principal* source of income, it was generally shown as business receipts. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other income."

For corporations, business receipts were the income from the company's business operations. Investment income was shown in the separate categories for dividends, interest, rents, royalties, and gains from the sale of property, even if it was the principal source of income. However, when rent was actually operating income, as, for example, for hotels, real estate operators, public utilities, or manufacturers who rented rather than sold their products, the rental income was included in business receipts. In the finance area, where interest was usually the principal income, business receipts included such operating income as service charges, box rentals, commissions, and fees. For insurance companies, business receipts were insurance premiums earned. (Mutual insurance companies with less than \$500,000 in total receipts were not required to report premiums, so business receipts in the insurance area are slightly understated.)

Returns filed by corporate and partnership security dealers and real estate developers were given special treatment in statistical processing. Sales of securities

or real estate were netted against the cost of these "goods" and only the net amount was shown in the statistics. For partnerships, the net gain from the sale of securities or real estate was shown as business receipts; for corporations, it was shown as gain from the sale of noncapital assets. Since it was usually not possible to separate sales of securities or real estate from other sources of receipts, such as commissions or construction activities, an arbitrary rule was used for corporations and partnerships in these industries: if cost of goods sold was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts (for partnerships) or gain from the sale of noncapital assets (for corporations). No such adjustments were made for proprietorships in these industries, and receipts and cost of goods sold were shown in the tables as the taxpayers reported them.

#### Capital gains

Capital gains in excess of capital losses were included in the income of corporations but not of proprietorships or partnerships. (The individual proprietors and partners reported any capital gains from the business on their individual returns.) Capital gains and losses were short-term if the asset had been held for 6 months or less or long-term if they had been held for more than 6 months. Any net long-term capital gains had to be reduced by any net short-term capital losses, and vice versa. In general, losses were deductible only to the extent of capital gains, and the statistics shown are the net of deductible capital losses.

Generally, capital gains arose from the sale of capital assets which were defined as any property except: (1) property used in trade or business (inventories, receivables, and depreciable assets); (2) certain U. S. Government obligations; and (3) certain copyrights and creative works. However, under certain circumstances, net gains from the sale of depreciable property and some other noncapital assets could be treated as capital gains (under section 1231 of the Code). Net losses under section 1231 were treated as losses on *noncapital* assets, i.e., were fully deductible in the year incurred as ordinary losses.

#### Casualty losses

A casualty loss deduction resulted from a loss of business property due to fire, storm, theft, or other sudden, unusual, and unexpected event. This deduction consisted of losses of cash and, if no part of the loss was covered by insurance, losses of depreciable and real property and capital assets. If any part of a loss of depreciable or real property or capital assets was compensated for by insurance, the loss was reportable on schedule D instead of on this deduction line. For corporations, this item was included in "other deductions."

#### Commissions

This deduction was shown separately only for proprietorships in this report, and included payments to salesmen in lieu of salaries and wages; and to brokers and agents for services connected with real estate, insurance, securities, and other financial transactions.

### Compensation of officers

Compensation of officers of a corporation included amounts reported on the income statement of the return (or in supporting schedules) as salaries, wages, stock bonuses, or bonds, if the item was identified as having been paid to officers for personal services rendered.

### Conservation expenses

This was a deduction item from schedule F consisting of certain expenditures for soil or water conservation and the prevention of erosion. These are normally capitalized expenses which the taxpayer has elected to expense for tax purposes.

### Constructive taxable income from related foreign corporations

This corporate income statement item resulted from two provisions of the law requiring corporations to include in their taxable income amounts from related foreign corporations that they had not actually received.

One provision related to foreign tax credit. If a U. S. corporation received dividends from a foreign corporation of which it owned 10 percent or more of the stock, it could claim a foreign tax credit for its share of the taxes paid by the foreign corporation. When it did this and the foreign corporation was located in certain designated countries ("developed" countries), it had to include in its U. S. taxable income the amount of its share of the foreign taxes paid.

The other provision related to the accumulation of profits of "controlled" foreign corporations. Any foreign corporation owned 50 percent or more by a "U. S. person" had to make distributions to its U. S. shareholders, or else any U. S. shareholder who owned 10 percent or more of the stock had to include a certain percentage of the undistributed profits in his U. S. taxable income. There were many exceptions to these rules, depending on the foreign country, its tax rates compared to U. S. tax rates, and other factors.

The amount shown in the corporation income statement tables is the sum of identifiable amounts of these two types of constructive income.

### Contributions

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible with certain legal limitations, in the computation of income of corporations. For proprietorships and partnerships, this was not allowed as a business deduction.

### Cost of depreciable property

Cost of depreciable property for tax purposes was shown in these statistics only for proprietorships. It was generally the cost at the end of the year. It was taken from the depreciation schedule on schedule C or schedule F of Form 1040. Since the cost was only for property used in the proprietorship businesses, the cost of property held for the production of income reported on schedule B (rents and royalties) was excluded.

The cost of depreciable property for proprietorships was the cost of tangible property (such as buildings and equipment) and cost of the intangible assets (such as patents and copyrights) on which depreciation was allowed. The data included cost of property without regard to salvage value, but they were edited when possible to *exclude* the cost of fully depreciated property. Cost was excluded when the taxpayer did not show gross depreciable assets before subtracting accumulated depreciation or showed only partial cost of the property.

### Cost of labor

The cost of labor, tabulated for proprietorships and partnerships, was a component of cost of goods sold. For proprietorships in nonfarm industries it represented the amount reported on line 4, page 1 of schedule C, Form 1040. For proprietors and partnerships engaged in farming who used schedule F, which did not contain a cost of goods sold schedule as such, it represented the amount reported on page 1, part III for the item, "labor hired." For nonfarm partnerships, it was the amount reported in schedule A, line 3 on page 2 of Form 1065. (See "Payroll.")

### Cost of livestock and products purchased

This was the cost of farm products purchased for resale by proprietorship farmers. For farmers using the cash method of accounting, it was the purchase price of items sold this year (schedule F, part II, column d). It did not include the cost of livestock held for draft, breeding, or dairy purposes, the sales of which were reported on schedule D. For farmers using the accrual accounting method, it was the cost of purchased items either resold or added to inventories (schedule F, part VII, line 4).

### Cost of sales and operations

If the receipts of the business included income from the sale of merchandise, cost of goods sold generally included the direct cost of that merchandise. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods.

If the receipts of the business were from the sale of services rather than goods, the corresponding figure for cost of operations was not always comparable for the three types of businesses. For corporations and partnerships, cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. It is obvious from the data, however, that many partnerships and most proprietorships did not report cost of operations as completely as did corporations.

Farm costs for proprietorships and partnerships presented special problems because the schedule used did not provide for a cost of goods sold computation. The cost of goods sold statistics presented here for unincorporated farms were constructed from the expense schedules during statistical processing. See the discussions in this sec-



tion under "Merchandise purchased," "Cost of labor," "Material and supplies," and "Other costs."

For all types of businesses, certain deduction items which might sometimes be considered direct costs were never included in cost of goods sold (or cost of operations) if they could be identified. If taxpayers reported them there, they were removed during statistical processing and transferred to the appropriate deduction line. Transferred were all identifiable amounts of depreciation, depletion, amortization, taxes, and contributions to employee pension plans. Advertising, rental of real property, and contributions to other employee benefit plans were also transferred for corporations.

Statistical adjustments to cost of goods sold made for corporate and partnership security dealers and real estate developers are explained in "Business receipts."

### Depletion

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. For oil and gas wells, gross income was computed on the value of the product at the well-head. For depletable property other than oil and gas wells, "gross income" included not only the value of the mineral extracted from the property but also the value added by some transportation of the mineral and certain "treatment processes considered as mining" (Code section 613(c)).

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the taxable income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 27 1/2 percent.

The statistics include any identifiable depletion reported as a cost of sales and operations.

### Depreciation

Depreciation deducted as a reasonable allowance for the exhaustion, wear, and tear, and obsolescence of business property was allowable under Code section 167. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments added to it.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year (section 179) depreciation was included in the statistics for proprietorships and corporations but not for partnerships.

### Distribution to stockholders

This was the amount of dividends paid to the company's stockholders out of earnings and profits, generally in cash but also in stock or, occasionally, in other kinds of property. When the corporation did not identify the type of distribution, it was assumed to have been a cash dividend. These figures include actual distributions made by

small business corporations, but they do not include amounts of net income taxed through the shareholders but not actually distributed. Liquidating dividends and other returns of capital were also excluded.

### Dividends

Dividends received from domestic and foreign corporations were components of corporate income, but generally not of partnership or proprietorship income. All dividends received by proprietors and dividends which qualified for exclusion received by partners were reported on their individual income tax returns.

In a corporate income statement, dividends received from domestic corporations were distinguished from those received from foreign corporations. While the full amount was reported in arriving at net income, most domestic as well as those foreign dividends deemed earned in the United States (by resident foreign corporations) were recognized in computing the special deduction from net income for intercorporate dividends received. Domestic dividends not qualifying for the deduction were treated as "other receipts."

### Gross farm profit

This item is applicable to proprietorships only and appears only in table 2.3. For cash method farms, this was gross farm income for the year minus the cost of items purchased for resale. For accrual method farms, this was gross farm income minus cost of farm products sold, which included the cost of purchased products plus or minus inventory change. Gross farm profit, shown only in table 2.3, differs considerably from the gross profit measure used in other tables. The measure of gross profit from farming in table 2.2 was constructed to obtain more comparability between farming and other kinds of businesses. See Cost of sales and operations.

### Gross profit (gross loss)

For proprietorships, partnerships, and corporations, gross profit was business receipts less cost of goods sold or cost of sales and operations. When the cost of goods sold or cost of sales and operations exceeded business receipts a gross loss resulted. See the explanations of the terms, "Business receipts" and "Cost of goods sold," for limitations on the comparability of gross profit for the different forms of organizations.

### Income (or loss) from other partnerships, syndicates, etc.

This is the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses.

### Income subject to tax

This was the amount of a corporation's income on which its tax was computed. For most corporations, it equaled net income minus the sum of operating loss carryovers from other years and several special deductions allowed by the IR Code. These special deductions

included most of the dividends received from other domestic corporations, a percentage of dividends paid on some of the preferred stock of some public utility companies, and a percentage of the net income of corporations organized to conduct trade within the Western Hemisphere. For some corporations, such as those taxed only on their capital gains, life or mutual insurance companies, or some financial institutions, income subject to tax was computed on different bases and is not directly related to the figure shown in the tables for net income.

Almost all small business corporations were not taxable as corporations and therefore had no "income subject to tax."

### Income tax

The income tax shown in proprietorship table 2.9 was the proprietors' total income tax liability for the year (including the surcharge), after being reduced by any such credits as for investment, retirement income, or foreign taxes paid. The liability was based on the proprietors' income from all sources, not just his business profits. The income tax figure does not include the Social Security self-employment tax.

The income tax figure shown for corporations was total tax liability, including the surcharge and any tax from recomputing prior year investment credit, before reduction for foreign tax or investment credit. This was the equivalent of the sum of lines 5(a), 5(b), and 11, schedule J, page 3, of the 1968 Form 1120.

The tax from recomputing prior year investment credit resulted when a taxpayer disposed of depreciable property on which he had previously taken an investment credit before its allotted life had passed. A proportionate amount of the credit previously deducted from tax had to be added back to tax in the year of disposition. This could occur even on a return showing a net deficit, so not all "income tax" in tables 5.2 and 5.3 is associated with returns with net income.

The income tax figures in this report are generally the liability as reported on returns at the time of filing. Any adjustments resulting from audit, carrybacks of credits, and other events occurring after filing are not reflected.

### Industry classification

The industry classes in this report are basically those of the Office of Management and Budget's Standard Industrial Classification (SIC) Manuals, modified where necessary to fit the information available from tax returns for identifying industries. In the unincorporated area, where the single-establishment business is the rule, the industry classes were based on the 1967 Establishment SIC system. For corporations, the 1963 Enterprise system was used as the basis. On either basis, the code assigned to the return (or, for proprietorships, the schedule) was the code for the activity accounting for the largest percentage of the company's total receipts. For most industries, the code assigned corresponded to either the two-, three-, or four-digit level of classification in the corresponding SIC system. A few corporate industries in the finance area (such as Small Business Investment

Companies) were based on special provisions of the tax law rather than on the SIC system.

The code was assigned to a tax return or schedule, so the entity coded varied according to the form of business organization. For proprietorships, each schedule attached to the proprietors' returns was treated as a separate business entity and assigned a separate code. For partnerships, each active partnership that filed a return was coded. For corporations, the entity may have been a company engaged in a single primary activity, a company with many divisions engaged in many activities, or a consolidated group of legal entities filing on a single return; whichever the case, whenever possible a single code was assigned to classify the single activity accounting for the largest share of receipts on the return.

### Insurance

This deduction is shown separately only for proprietorships in this report and includes premiums paid for business insurance against losses by fire and other hazards, and other coverage, such as workmen's compensation, employees' group life and hospitalization, liability, credit, and crop insurance.

### Interest on Government obligations

Interest received on Government obligations was identified separately only for corporations. Amounts paid by the United States or its instrumentalities on or after March 1, 1941, were wholly taxable.

Interest on obligations of a State, United States possession, or their political subdivisions or of the District of Columbia was wholly tax-exempt.

### Interest, other

Other interest consisted of amounts received by corporations on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium.

### Interest paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than his capacity as a partner, for the use of capital.

### Interest received

This item for partnerships included interest received by the business from all sources except interest wholly tax-exempt and interest on tax-free covenant bonds.

This item for proprietors was not considered business income and was therefore reported elsewhere on the individual income tax return.

### Inventories

Inventories included goods on hand held for sale, and raw materials and supplies which would physically become a part of merchandise intended for sale.



For corporations, inventory data were obtained from the tax return balance sheet, which reflected book values. For partnerships and proprietorships, inventory data were obtained from the cost of goods sold schedule, and therefore represented tax value.

#### Legal and professional fees

This deduction was shown separately only for proprietorships in this report, and included fees paid to attorneys, accountants, and other professionals. Also included were amounts paid for subscriptions to professional publications, and membership fees or dues to professional organizations.

These deductions were included in "other deductions" for partnerships and corporations.

#### Material and supplies

The amount of material and supplies, a component of the cost of goods sold, was secured for proprietorships from schedules C or F. For nonfarms, it was the amount on line 5, page 1 of schedule C. For farms, it was the item, "supplies purchased," reported in part III, page 1 of schedule F (for both cash and accrual methods of accounting). For nonfarm partnerships, it was the amount reported on line 4, schedule A, Form 1065.

#### Merchandise purchased

Merchandise purchased (called "purchases" for partnerships) was a component of the cost of goods sold. For nonfarm businesses, the sources were: (1) line 3, page 1 of schedule C, Form 1040, and (2) line 2, schedule A, of Form 1065. For farmers, the sources were on schedule F, column (d), part II, page 1, for farmers using the cash accounting method, and line 4, part VII, page 2, for farmers using the accrual accounting method.

#### Net farm profit (or loss), partnership returns

Net farm profit is shown in the partnership tables as an item of income, and net farm loss is shown as a deduction, for those partnerships not reporting the detail of income and expenses from farming. If a schedule F, Form 1040, was attached supporting the amount reported on line 9, the components were combined during statistical processing with the equivalent income and deduction items shown on Form 1065. For example, "rent of farm or pasture" was combined with the deduction item, "Rents paid." If no supporting schedule was attached, the net amounts were shown as net farm profit or loss.

#### Net gain (or loss), noncapital assets

This income for partnerships and corporations represented gains and losses from the sale or exchange of property not eligible for capital gains tax treatment. Losses included those computed under Code section 1231; these are mentioned under the heading, "Capital gains."

#### Net income (or deficit)

This term is used in the corporation tables to mean the difference between gross taxable receipts and the

sum of cost of sales and operations and other business deductions allowable for tax purposes. Gross taxable receipts includes business receipts, taxable investment income, and certain foreign income only constructively received; it does not include tax-exempt interest. It is the inclusion of constructive foreign income and the exclusion of State and local government interest that causes "Net income" to differ from the item, "Total receipts less total deductions." The figure includes the net income or deficit of small business corporations.

For the ways in which "Net income" differs from "Income subject to tax," see that item in these explanations of terms.

As discussed under "Net profit," below, the concept of net income for corporations is not strictly comparable with the concepts of net profit for proprietorships and partnerships.

#### Net profit (or loss)

For proprietorships, net profit (or loss) represented the difference between *business* receipts and the sum of cost of goods sold and other business deductions. Unlike corporate net income, defined above, proprietorship net profit did not reflect investment income, and salaries to owners and contributions or gifts were not allowed as deductions from proprietorship business receipts.

For partnerships, net profit (or loss) represented the difference between *total* receipts and the sum of cost of sales and operations and other business deductions. Total receipts included, in addition to business receipts, investment income attributable to the partnership. Unlike corporations, the deductions for partnerships excluded both contributions or gifts and additional first-year depreciation.

In this report, the term "net profit" is used for both proprietorships and partnerships although it is not strictly comparable for the two forms of business organization. Three differences are: (1) investment income is reflected in the partnership net profit but not in the proprietorship net profit, (2) salaries paid to the owner(s) are a business deduction for partnerships but not for proprietorships, and (3) additional first-year depreciation is a deduction in the computation of proprietorship net profit but not in the determination of partnership net profit.

#### Net worth

The net worth of small business corporations, shown in this report in table 4.6, was the net sum of capital stock, paid-in or capital surplus, retained earnings (appropriated and unappropriated), shareholders' undistributed taxable income, and less cost of treasury stock. Capital stock and paid-in capital surplus were the amounts contributed by the shareholders or by dealings in the company's stock, and retained earnings and shareholders undistributed taxable income were amounts contributed by the accumulated profits and losses of the company's business operations. Treasury stock (a rare item for small business corporations) represented the cost of the company's stock which it had repurchased and held.

#### Nonqualifying dividends received

This investment-type income for partnerships represented certain corporate dividends which were includible

in the income of the partnership and for which the individual partners were not entitled to an exclusion on their individual income tax returns.

#### Number of businesses

Number of business organizations in this report represented the number of active businesses operated as proprietorships by individuals, the number of active partnerships, and the number of active small business corporations. For corporations the number of businesses represents the number of active corporation returns filed, including those filed on Form 1120S for small business corporations. This total slightly understates the total number of corporations to the extent that subsidiary corporations were included in a consolidated return filed by a parent corporation.

Number of proprietorships was based on the number of schedules C and F filed with the income tax return, Form 1040, of the proprietor. In a number of instances, when proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately.

#### Other costs

Other costs was a component of cost of goods sold. For nonfarm businesses, these costs were reported on line 5, schedule A, Form 1065, or line 6, page 1, of schedule C, Form 1040. For farmers, the amount was computed from schedule F, for both cash and accrual methods of accounting, as follows: farm expenses (total, part III, on page 1) less the sum of the items, labor hired, repairs and maintenance, interest, supplies purchased, taxes, insurance, rent of farm or pasture, retirement plans, amortization, and depletion. If inventories, purchases, and the other components of cost of goods sold were not reported, the entire amount was included in other costs.

#### Other deductions

Other deductions comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses. For corporations it also included casualty losses and all salaries and wages not deducted as a part of cost of sales and operations or some other item. For corporations and partnerships, this item also included commissions, insurance, and legal and professional fees. For proprietorships the last three were shown as specific deductions.

#### Other employee benefit plans

Other employee benefit plans to which corporations contributed were deductible to the extent of their contributions under Code section 162 and comprised employee death plans, health or accident and sickness plans, and other welfare plans. The statistics for this item include any identifiable amounts reported as a cost of sales or operations.

Excluded were deductions claimed for contributions to pension plans and certain other deferred compensation

plans within the purview of Code section 404 (see Retirement plans).

#### Other income

This income item for partnerships included income not elsewhere reported on the income statement, such as income from annuities and insurance proceeds. It excluded items such as capital gains or losses and qualifying dividends, which by law are not considered income of the partnership.

For proprietorships, this term is used in only one table (table 2.9), where it is used to describe the difference between adjusted gross income and business income.

#### Other receipts

For corporations this item included amounts not elsewhere reported on the return, such as: income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); profit on purchase of corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; income from sales of scrap, salvage, or waste; and dividends from domestic corporations not subject to the special deduction.

#### Payments to partners

Guaranteed payments which were made for services or for the use of capital where such payments were determined without regard to income of the partnership were allowed as a deduction in the computation of the partnership net profit (or loss).

#### Payroll

Payroll, shown in this report for proprietorships and partnerships, was the sum of cost of labor reported in cost of sales and operations plus salaries and wages reported as a business deduction. Various kinds of contract labor not actually representing payroll, such as janitorial or secretarial services, were also included. Payments to owners or partners were excluded.

Amounts of payroll were frequently included by taxpayers in other deduction items, such as commissions, legal and professional fees, repairs, or other deductions. Because of the difficulty of identifying such amounts, they were shown in these tables as reported by the taxpayer. Thus the amount shown for payroll is probably understated.

Pension, profit-sharing, stock bonus, and annuity plans

(See Retirement plans.)

#### Proprietor

Throughout this report the term "proprietor" refers to the owner of a proprietorship. The number of proprietors was determined by the number of individual income tax returns, Form 1040, filed by such owners.



## Purchases

(See Merchandise purchased.)

## Rent of farm, pasture

This deduction found in column 2 of part III of schedule F includes only rent paid in cash. The value of the crops paid by a tenant farmer to his landlord as rent is not included.

## Rent (paid)

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings. Excluded were payments in the form of crops by tenant farmers to landlords under crop sharing agreements.

For corporations, an attempt was made to limit this deduction to only rent paid on real property. Rental of land or buildings reported in the cost of sales and operations was transferred to this deduction item. Rental of machinery and equipment was, if identifiable, shown as cost of sales and operations or other deductions.

## Rents received

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. For those manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in business receipts, as was the rental income of partnerships if it constituted the major portion of income.

## Repairs

This deduction included cost of labor and supplies and other costs necessary for incidental repairs to the property. It did not include capital expenditures which add to the property value, improvements which appreciably prolong its life, or expenditures for restoring or replacing property.

## Retirement plans

This deduction item was the employers' contributions to pension, profit-sharing, stock bonus, annuity, bond purchase, or other deferred compensation plans for their employees that were deductible under Code section 404.

## Royalties

This investment-type income item for partnerships and corporations was the gross amount received for the use of property rights, such as patents, copyrights, and mineral rights. Expenses related to this income, such

as depletion and taxes, were not deducted directly from the income but were reported among the specific deduction items.

## Salaries and wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the cost of sales and operations schedule. Salaries to partners and proprietors were not included in this amount.

For corporations, salaries and wages paid to employees not reported as cost of sales and operations and not reported as a part of another deduction item were included in "other deductions."

## Sale of livestock, crops, and products during year

This item included all the income of farm proprietorships except payments from the U.S. Department of Agriculture (see "Agricultural program payments"). It consisted primarily of the sales price of farm products raised or purchased for sale, but it also included such incidental income as payments for machine work, patronage dividends from co-operatives, and the like.

For farmers using the cash method of accounting, this item included the sales price of livestock and other items purchased for resale (schedule F, part II, total of column C), the amount received for sales of raised products (schedule F, part I, total of columns 1 and 2), and all of the other farm income in schedule F, part I, column 3, except agricultural program payments. It did not include amounts received from the sales of livestock held for draft, breeding, or dairy purposes; these sales were reported on schedule D, not schedule F.

For farmers using the accrual method of accounting, this item generally included all sales during the year, all other income except agricultural program payments, and the increase in the value of inventories allowed accrual method farmers (schedule F, part VII, lines 1(b), 1(d), 1(e), and any excess of line 1(a) over line 3). Sales of livestock held for draft, breeding, or dairy purposes and not included in inventory were not included in this item but were reported on schedule D.

## Taxable and nontaxable returns

These classifications, used in the proprietorship statistics, were based on the amount of income tax after credits reported on the individual income tax returns. Although a self-employment tax or tax from recomputing prior-year investment credit also may have been reported on the individual income tax return of the proprietor, it was disregarded for the purpose of these classifications.

Nontaxable returns had no income tax remaining after tax credits (even though they may have had an income tax before the subtraction of the credits).

## Taxable income

Taxable income was adjusted gross income minus deductions and personal exemptions and is shown only in

table 2.12 of this report. For most individuals, it was the base to which the individual income tax rates were applied, i.e., the amount upon which the income tax before credits was computed.

#### Taxes paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or United States possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, and taxes assessed against local benefits. If a business included in business receipts the excise and related taxes included in the sales price of its products, these taxes also are generally included in the deduction for taxes paid.

#### Total assets

Total assets and total liabilities were those reported in the end-of-year balance sheet in the corporations' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Asset and liability estimates for the few returns of corporations that failed to provide balance sheet information were based on schedules in the tax return other than the balance sheet, for example, the schedules for depreciation, bad debts, and cost of goods sold; from reference books; and from relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group.

#### Total deductions

Total deductions for proprietorships consisted of (1) the deduction for cost of goods sold and (2) the ordinary and necessary business deductions from gross income. In addition, for both partnerships and corporations, total deductions also included expenses connected with investment income, other income (or other receipts) and net loss from sales of noncapital assets. Total deductions for partnerships also included net farm loss and net loss from other partnerships.

#### Total receipts

For partnerships, total receipts represented the sum of business receipts, investment income such as interest, rents, royalties, nonqualifying dividends, net gain from sale or exchange of noncapital assets, income from farms and other partnerships, and other income. For purposes of this report, total receipts did not reflect net losses from the foregoing sources.

For corporations, total receipts included the gross taxable receipts before deduction of cost of sales and operations and net losses from sales of noncapital assets. It also included nontaxable interest, but excluded all other nontaxable income recognized by the corporation.





# Sample Design and Limitations

## CONTENTS

- Description of the samples, 259
  - Data source and return type, 259
  - Selection of the sample, 259
  - Description of strata, 260
  - Method of estimation, 260
- Limitations of the data, 261
  - Sampling variability, 261
  - Other sampling limitations, 262
  - Response and other nonsampling errors, 262

### *Text tables*

- 7A Proprietorships: Number of Form 1040 returns in the population, in the sample, and prescribed and achieved sampling rates, by sample stratum, 1968, 260
- 7B Partnerships: Number of Form 1065 returns in the population, in the sample, and prescribed and achieved sampling rates, 1968, 260
- 7C Number of corporation returns in the population, in the sample, and prescribed and achieved sampling rates, 1968, 261
- 7D Proprietorships: Relative sampling variability at the one standard deviation level of estimated number of returns, 1968, 261
- 7E Partnerships: Relative sampling variability at the one standard deviation level of estimated number of returns, 1968, 261
- 7F Corporations: Relative sampling variability at the one standard deviation level of estimated number of returns, 1968, 262

### *Basic tables*

- 7.1 Proprietorships: Relative sampling variability at the one standard deviation level of selected estimates, by industry, 263
- 7.2 Partnerships: Relative sampling variability at the one standard deviation level of selected estimates, by industry, 266

## DESCRIPTION OF THE SAMPLES

### Data Source and Return Type

The data presented in this report for 1968 are based on stratified samples, selected before audit, of the following returns: (1) Form 1040, Individual Income Tax Returns for proprietorship data; (2) Form 1065, Partnership Returns of Income; and (3) Form 1120, Corporation Income Tax Returns, and Form 1120S, Small Business Corporation Income Tax Returns.

### Selection of the Sample

The return characteristics used for stratifying and selecting the samples were as follows: (1) Form 1040 Proprietorships, size of adjusted gross income, largest



income source, and total business receipts; (2) Form 1065, Partnerships, size of gross receipts and total income; and (3) Form 1120 and Form 1120S, Corporations, size of total assets and net income/deficit.

For each type return, a sample was selected from its respective stratified population. The Social Security Number ending digits were used to designate the Form 1040 sample and the Employer Identification Number ending digits were used to select the Form 1065, Form 1120, and Form 1120S samples.

### Description of Strata

For proprietorships, Form 1040, a return sampled at a rate of 1.00 had adjusted gross income (AGI) or largest source of income (LSI) of \$200,000 and over or had total business receipts (BR) of \$1,000,000 and over. Returns which had AGI or LSI less than \$200,000 and BR less than \$1,000,000 were sampled at rates less than 1.00. Table 7A shows number of returns in the population, in the sample, and prescribed and achieved sampling rates for all strata.

After sample selection, some returns were reclassified between business and non-business categories. In the

Table 7A.—PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN THE POPULATION, IN THE SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1968

| Sample stratum  | Number of returns |         | Sampling rates |          | Number of business returns <sup>1</sup> |                         |
|---|-------------------|---------|----------------|----------|---|-------------------------|
|   | Population        | Sample  | Pre-scribed    | Achieved | Sample                                  | Population <sup>2</sup> |
|   | (1)               | (2)     | (3)            | (4)      | (5)                                     | (6)                     |
| Total.....  | 56,688,351        | 238,477 | -              | -        | 99,044                                  | 8,490,377               |
| Form 1040, nonbusiness, total....   | 47,885,283        | 133,137 | -              | -        | 972                                     | 148,464                 |
| Adjusted gross income or largest source of income class—                  |                   |         |                |          |   |                         |
| Under \$10,000.....   | 31,787,128        | 28,882  | .0009          | .0009    | 89                                      | 97,953                  |
| \$10,000 under \$15,000.....  | 10,760,731        | 21,656  | .0020          | .0020    | 48                                      | 23,851                  |
| \$15,000 under \$20,000.....  | 3,258,547         | 19,464  | .0060          | .0060    | 80                                      | 13,393                  |
| \$20,000 under \$50,000.....  | 1,822,389         | 14,599  | .0080          | .0080    | 87                                      | 10,860                  |
| \$50,000 under \$100,000.....   | 199,686           | 17,808  | .0900          | .0892    | 137                                     | 1,536                   |
| \$100,000 under \$200,000.....  | 42,581            | 16,507  | .4000          | .3877    | 215                                     | 555                     |
| \$200,000 or more.....  | 14,221            | 14,221  | 1.0000         | 1.0000   | 316                                     | 316                     |
| Form 1040, business, total.....   | 8,781,881         | 105,086 | -              | -        | 98,053                                  | 8,341,204               |
| Adjusted gross income or largest source of income— and business receipts— |                   |         |                |          |   |                         |
| (Classes in thousand dollars)   |                   |         |                |          |   |                         |
| Under 10.... Under 20.....  | 4,731,129         | 14,076  | .0030          | .0030    | 13,228                                  | 4,446,063               |
| 10 under 15. Under 50.....  | 2,026,457         | 12,131  | .0060          | .0060    | 11,725                                  | 1,958,661               |
| Under 10.... 20 under 50.....   |                   |         |                |          |   |                         |
| 15 under 20. Under 100.....   | 904,898           | 11,741  | .0130          | .0128    | 11,328                                  | 873,049                 |
| Under 15.... 50 under 100....   | 638,791           | 12,141  | .0190          | .0190    | 11,708                                  | 615,958                 |
| 20 under 30. Under 250.....   |                   |         |                |          |   |                         |
| Under 20.... 100 under 250....  | 308,970           | 13,770  | .0450          | .0446    | 12,990                                  | 291,496                 |
| 30 under 50. Under 500.....   |                   |         |                |          |   |                         |
| Under 30.... 250 under 500....  | 129,195           | 12,867  | .1000          | .0996    | 11,767                                  | 118,141                 |
| 50 under 100. Under 750.....  |                   |         |                |          |   |                         |
| Under 50.... 500 under 750....  | 27,781            | 13,700  | .5000          | .4931    | 12,164                                  | 24,693                  |
| 100 under 200. Under 1,000.....   |                   |         |                |          |   |                         |
| Under 100.... 750 under 1,000....   | 14,660            | 14,660  | 1.0000         | 1.0000   | 13,143                                  | 13,143                  |
| 200 or more.. Any amount.....   |                   |         |                |          |   |                         |
| Under 200.... 1,000 or more....   |                   |         |                |          |   |                         |
| Form 1040, prior year delinquent, total.....                              | 21,187            | 254     | -              | -        | 19                                      | 709                     |
| Adjusted gross income class—  |                   |         |                |          |   |                         |
| Under \$50,000.....   | 21,115            | 182     | .0100          | .0086    | 6                                       | 696                     |
| \$50,000 or more.....   | 72                | 72      | 1.0000         | 1.0000   | 13                                      | 13                      |

<sup>1</sup>Data in columns (5) and (6) opposite business returns in the stub exclude such returns subsequently reclassified after the sampling stage as nonbusiness returns; data opposite nonbusiness returns in the stub represent returns subsequently reclassified as business returns.

<sup>2</sup>Estimated by multiplying the number of business returns, column (5) by the weight obtained by dividing the total number of returns in the population, column (1), by the number of returns in the sample, column (2).

non-business class, those sample returns in column (5) were reclassified to business. Under the business class, the difference between column (2) and column (5), col. (2) - col. (5), represents sample returns reclassified as nonbusiness.

For partnerships, Form 1065, a return was sampled at a rate of 1.00 if gross receipts or total income was \$500,000 and over. The population data in table 7B include duplicate returns received when more than one partner filed for the same partnership. Most duplicates were concentrated in the category defined by gross receipts and total income each under \$200,000. Duplicate returns were excluded from tabulations, as were inactive, which reported no income and deduction items. The number of returns in the population and in the sample, along with prescribed and achieved sampling rates, are shown in table 7B.

The following corporation returns were selected at a rate of 1.00:

1. Forms 1120 and Form 1120 Specials (consolidated returns, personal holding company returns, and returns of unincorporated businesses filing as corporations) with total assets of \$10,000,000 or more;
2. Forms 1120 (other than Specials) with net income or deficit of \$1,000,000 or more;
3. Form 1120 Specials filed in the Aberdeen, Albuquerque, Anchorage, Boise, Cheyenne, Fargo, Helena, and Reno District Offices;
4. Forms 1120S with total assets of \$1,000,000 or more;
5. all Forms 1120F, 1120L, and 1120M, regardless of assets or income.

Inactive corporation returns were counted as part of the sample and population, but were excluded from the tabulations. In table 7C, the number of returns in the population and in the sample are shown for each stratum, along with the prescribed and achieved sampling rates.

### Method of Estimation

The total number of returns per stratum was obtained from computer and manual counts of returns processed in the IRS Regional Service Centers. To obtain a sample for each type return, prescribed sampling rates were used for each stratum. Sampling rates are shown in tables 7A-7C.

For Proprietorships and Partnerships, actual weights, rounded to two decimal places, were obtained by dividing the number of returns in each population stratum by the sample count for that stratum. In the estimation procedure, actual weights were used to derive integer weighting

Table 7B.—PARTNERSHIPS: NUMBER OF FORM 1065 RETURNS IN THE POPULATION, IN THE SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1968

| Sample stratum   | Number of returns       |        | Sampling rates |          |
|--|-------------------------|--------|----------------|----------|
|  | Population <sup>1</sup> | Sample | Pre-scribed    | Achieved |
|  | (1)                     | (2)    | (3)            | (4)      |
| Form 1065, total.....  | 964,865                 | 67,757 | -              | -        |
| Small (gross receipts and total income each under \$200,000).....  | 890,962                 | 35,118 | .0400          | .0394    |
| Medium (gross receipts and total income each under \$500,000, but at least one \$200,000 under \$500,000)..... | 51,324                  | 10,060 | .2000          | .1960    |
| Large (gross receipts or total income \$500,000 or more).....  | 22,579                  | 22,579 | 1.0000         | 1.0000   |

<sup>1</sup>Includes duplicates, most of which are concentrated in the small category.

Table 7C.—NUMBER OF CORPORATION RETURNS IN THE POPULATION, IN THE SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1968

| Type of return and stratum  | Number of returns |         | Sampling rates |          |
|---|-------------------|---------|----------------|----------|
|   | Population        | Sample  | Pre-scribed    | Achieved |
|   | (1)               | (2)     | (3)            | (4)      |
| Corporation, total.....   | 1,626,141         | 105,480 | -              | -        |
| Form 1120, total.....   | 1,403,140         | 99,449  | -              | -        |
| Forms 1120 and 1120 Special, total.....                                     | 1,266,127         | 91,028  | -              | -        |
| <u>Total assets and Net income/deficit</u><br>(Classes in thousand dollars) |                   |         |                |          |
| Under 50.....   | 529,108           | 10,769  | .0200          | .0204    |
| 50 under 100.....   | 189,318           | 5,846   | .0300          | .0309    |
| Under 50.....   |                   |         |                |          |
| 100 under 250.....  | 235,521           | 12,118  | .0500          | .0515    |
| Under 100.....  |                   |         |                |          |
| 250 under 500.....  | 126,036           | 7,829   | .0600          | .0621    |
| Under 250.....  |                   |         |                |          |
| 500 under 1,000.....  | 70,395            | 5,156   | .0700          | .0732    |
| Under 500.....  |                   |         |                |          |
| 1,000 under 5,000.....  | 56,462            | 17,005  | .3000          | .3012    |
| Under 1,000.....  |                   |         |                |          |
| 5,000 under 10,000.....   | 7,802             | 3,929   | .4000          | .5036    |
| Under 5,000.....  |                   |         |                |          |
| 10,000 or more.....   | 123,181           | 23,181  | 1.0000         | 1.0000   |
| Under 10,000.....   |                   |         |                |          |
| Special, Form 1120:   |                   |         |                |          |
| Under 10,000.....   | 28,304            | 5,195   | .0200          | .1835    |
| Form 1120, manually sampled, total.....                                     | 137,013           | 8,421   | -              | -        |
| <u>Total assets</u>   |                   |         |                |          |
| Total assets not reported.....  | 10,808            | 269     | .0200          | .0249    |
| Under 100 (PYD <sup>2</sup> and overpaid under 1,000).....                  | 73,170            | 1,730   | .0200          | .0236    |
| 100 under 1,000.....  | 46,920            | 2,862   | .0600          | .0610    |
| 1,000 under 10,000.....   | 4,069             | 1,514   | .4000          | .3721    |
| 10,000 or more (PYD <sup>2</sup> and overpaid 10,000 or more).....          | 2,046             | 2,046   | 1.0000         | 1.0000   |
| Form 1120S, total.....  | 223,001           | 6,031   | -              | -        |
| <u>Total assets</u>   |                   |         |                |          |
| Under 1,000 <sup>3</sup> .....  | 205,972           | 3,840   | .0200          | .0186    |
| Under 1,000 <sup>4</sup> .....  | 15,241            | 403     | .0200          | .0264    |
| 1,000 or more.....  | 1,788             | 1,788   | 1.0000         | 1.0000   |

<sup>1</sup>Includes Form 1120 Specials selected at a rate of 1.00 (see text) and all Forms 1120F, 1120L, and 1120M.

<sup>2</sup>PYD - Prior Year Delinquent.

<sup>3</sup>Returns computer sampled.

<sup>4</sup>Returns manually sampled.

factors that were applied to sample returns. For example, the actual weight of proprietorships with adjusted gross income or largest source of income \$30,000 under \$50,000 and business receipts under \$500,000 was 22.44. Therefore 44% of the sample returns in this stratum received an integer weight of 23, and 56%, an integer weight of 22. With this procedure of integer weighting, all frequencies in tables of this report add to their respective totals. Dollar amounts also add to their totals as a result of specially designed computer procedures conducted at a later stage of statistical processing.

For corporations, actual weights, rounded to two decimal places were used for weighting sample returns and were obtained by dividing each stratum population by the sample count for that stratum. For returns with total assets \$50,000 under \$100,000 and net income/deficit under \$50,000, for example, the actual weight was 32.38. Therefore, each sample return in this stratum received a weight of 32.38. The frequencies and amounts estimated by this method do not necessarily add to their respective totals.

Differences between the prescribed and achieved sampling rates occurred for the following reasons:

(1) Not all returns designated for the sample were found, even after followup;

(2) Ending digits of Social Security Numbers or Employer Identification Numbers used for selection of the sample were not distributed equally throughout each region of the U. S.; and

(3) If the characteristics of the return varied considerably from the criteria of the assigned sampling group, then the return was reassigned to another sample class; however, none of the returns was reassigned to a sample group with a larger weight than that in which it originally fell.

## LIMITATIONS OF THE DATA

### Sampling Variability

The relative sampling variability (RSV) is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Relative sampling variabilities

Table 7D.—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, 1968

| Estimated number of returns | Returns with adjusted gross income or deficit |                         |                         |                         |                         |                          |                           |   |
|-----------------------------|---|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|---------------------------|---|
|                             | Under \$10,000                                | \$10,000 under \$15,000 | \$15,000 under \$20,000 | \$20,000 under \$30,000 | \$30,000 under \$50,000 | \$50,000 under \$100,000 | \$100,000 under \$200,000 | \$200,000 or more                                       |
|                             | (1)   | (2)                     | (3)                     | (4)                     | (5)                     | (6)                      | (7)                       | (8)   |
|                             | (Percent)                                     |                         |                         |                         |                         |                          |                           |   |
| 100.....                    | (1)   | (1)                     | (1)                     | (1)                     | (1)                     | 32.0                     | 12.6                      | No sampling variability since all returns are in sample |
| 500.....                    | (1)   | (1)                     | (1)                     | (1)                     | (1)                     | 14.3                     | 5.6                       |   |
| 1,000.....                  | (1)   | (1)                     | (1)                     | 35.2                    | 35.2                    | 10.1                     | 4.0                       |   |
| 2,000.....                  | (1)   | (1)                     | 28.8                    | 24.9                    | 24.9                    | 7.1                      | 2.8                       |   |
| 5,000.....                  | (1)   | 31.5                    | 18.2                    | 15.7                    | 15.7                    | 4.5                      | 1.8                       |   |
| 10,000.....                 | 33.2  | 22.3                    | 12.9                    | 11.1                    | 11.1                    | 3.2                      | 1.3                       |   |
| 15,000.....                 | 27.1  | 18.2                    | 10.5                    | 9.1                     | 9.1                     | 2.6                      | 1.0                       |   |
| 20,000.....                 | 23.4  | 15.7                    | 9.1                     | 7.9                     | 7.9                     | 2.3                      | 0.9                       |   |
| 25,000.....                 | 21.0  | 14.1                    | 8.2                     | 7.0                     | 7.0                     | 2.0                      | 0.8                       |   |
| 50,000.....                 | 14.8  | 10.0                    | 5.8                     | 5.0                     | 5.0                     | 1.4                      | (2)                       |   |
| 100,000.....                | 10.5  | 7.0                     | 4.1                     | 3.5                     | 3.5                     | 1.0                      | (2)                       | No sampling variability since all returns are in sample |
| 250,000.....                | 6.6   | 4.5                     | 2.6                     | 2.2                     | 2.2                     | 0.6                      | (2)                       |   |
| 500,000.....                | 4.7   | 3.1                     | 1.8                     | 1.6                     | 1.6                     | (2)                      | (2)                       |   |
| 1,000,000.....              | 3.3   | 2.2                     | 1.3                     | 1.1                     | 1.1                     | (2)                      | (2)                       |   |
| 5,000,000.....              | 1.5   | 1.0                     | 0.6                     | 0.5                     | 0.5                     | (2)                      | (2)                       |   |
| 10,000,000.....             | 1.0   | 0.7                     | (2)                     | (2)                     | (2)                     | (2)                      | (2)                       |   |

<sup>1</sup>Sample too small to yield reliable estimates of sampling variability.

<sup>2</sup>Not applicable.

Table 7E.—PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, 1968

| Estimated number of returns | Returns with size of gross receipts |                           |   |
|-----------------------------|-------------------------------------|---------------------------|---|
|                             | Under \$200,000                     | \$200,000 under \$500,000 | \$500,000 or more                                       |
|                             | (1)                                 | (2)                       | (3)   |
|                             | (Percent)                           |                           |   |
| 300.....                    | 28.3                                | 11.5                      | No sampling variability since all returns are in sample |
| 400.....                    | 24.5                                | 10.0                      |   |
| 600.....                    | 20.0                                | 8.2                       |   |
| 800.....                    | 17.3                                | 7.1                       |   |
| 1,000.....                  | 15.5                                | 6.3                       |   |
| 2,000.....                  | 11.0                                | 4.5                       |   |
| 4,000.....                  | 7.7                                 | 3.2                       |   |
| 6,000.....                  | 6.3                                 | 2.6                       |   |
| 8,000.....                  | 5.5                                 | 2.2                       |   |
| 10,000.....                 | 4.9                                 | 2.0                       |   |
| 20,000.....                 | 3.5                                 | 1.4                       | No sampling variability since all returns are in sample |
| 40,000.....                 | 2.4                                 | 1.0                       |   |
| 50,000.....                 | 2.2                                 | 0.9                       |   |
| 75,000.....                 | 1.8                                 | (1)                       |   |
| 100,000.....                | 1.5                                 | (1)                       |   |
| 200,000.....                | 1.1                                 | (1)                       |   |
| 300,000.....                | 0.9                                 | (1)                       |   |
| 500,000.....                | 0.7                                 | (1)                       |   |
| 600,000.....                | 0.6                                 | (1)                       |   |
| 700,000.....                | 0.6                                 | (1)                       |   |
| 800,000.....                | 0.5                                 | (1)                       | No sampling variability since all returns are in sample |
| 900,000.....                | 0.5                                 | (1)                       |   |
| 950,000.....                | 0.5                                 | (1)                       |   |

<sup>1</sup>Not applicable.



Table 7F. —CORPORATIONS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, 1968

| Estimated number of returns | Returns with size of total assets     |                                |                                 |                                 |                                   |                                     |                                      |                         |
|-----------------------------|---------------------------------------|--------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------|--------------------------------------|-------------------------|
|                             | Under \$50,000<br>and not<br>reported | \$50,000<br>under<br>\$100,000 | \$100,000<br>under<br>\$250,000 | \$250,000<br>under<br>\$500,000 | \$500,000<br>under<br>\$1,000,000 | \$1,000,000<br>under<br>\$5,000,000 | \$5,000,000<br>under<br>\$10,000,000 | \$10,000,000<br>or more |
|                             | (1)                                   | (2)                            | (3)                             | (4)                             | (5)                               | (6)                                 | (7)                                  | (8)                     |
|                             | (Percent)                             |                                |                                 |                                 |                                   |                                     |                                      |                         |
| 100.....                    | ( <sup>1</sup> )                      | ( <sup>1</sup> )               | ( <sup>1</sup> )                | ( <sup>1</sup> )                | ( <sup>1</sup> )                  | 15.3                                | 12.2                                 |                         |
| 200.....                    | ( <sup>1</sup> )                      | ( <sup>1</sup> )               | 30.8                            | 28.0                            | 25.8                              | 10.8                                | 8.7                                  |                         |
| 300.....                    | ( <sup>1</sup> )                      | 32.8                           | 25.2                            | 22.9                            | 21.0                              | 8.8                                 | 7.1                                  |                         |
| 500.....                    | 31.3                                  | 25.4                           | 19.5                            | 17.7                            | 16.3                              | 6.8                                 | 5.5                                  |                         |
| 1,000.....                  | 22.1                                  | 18.0                           | 13.8                            | 12.5                            | 11.5                              | 4.8                                 | 3.9                                  |                         |
| 2,000.....                  | 15.7                                  | 12.7                           | 9.7                             | 8.9                             | 8.2                               | 3.4                                 | 2.7                                  |                         |
| 3,000.....                  | 12.8                                  | 10.4                           | 8.0                             | 7.2                             | 6.7                               | 2.8                                 | 2.2                                  |                         |
| 4,000.....                  | 11.1                                  | 9.0                            | 6.9                             | 6.3                             | 5.8                               | 2.4                                 | 1.9                                  |                         |
| 5,000.....                  | 9.9                                   | 8.0                            | 6.2                             | 5.6                             | 5.2                               | 2.2                                 | 1.7                                  |                         |
| 6,000.....                  | 9.0                                   | 7.3                            | 5.6                             | 5.1                             | 4.7                               | 2.0                                 | 1.6                                  |                         |
| 7,000.....                  | 8.4                                   | 6.8                            | 5.2                             | 4.7                             | 4.4                               | 1.8                                 | 1.5                                  |                         |
| 10,000.....                 | 7.0                                   | 5.7                            | 4.4                             | 4.0                             | 3.6                               | 1.5                                 | 1.2                                  |                         |
| 15,000.....                 | 5.7                                   | 4.6                            | 3.6                             | 3.2                             | 3.0                               | 1.2                                 | ( <sup>2</sup> )                     |                         |
| 20,000.....                 | 4.9                                   | 4.0                            | 3.1                             | 2.8                             | 2.6                               | 1.1                                 | ( <sup>2</sup> )                     |                         |
| 25,000.....                 | 4.4                                   | 3.6                            | 2.8                             | 2.5                             | 2.3                               | 1.0                                 | ( <sup>2</sup> )                     |                         |
| 30,000.....                 | 4.0                                   | 3.3                            | 2.5                             | 2.3                             | 2.1                               | 0.9                                 | ( <sup>2</sup> )                     |                         |
| 40,000.....                 | 3.5                                   | 2.8                            | 2.2                             | 2.0                             | 1.8                               | 0.8                                 | ( <sup>2</sup> )                     |                         |
| 50,000.....                 | 3.1                                   | 2.5                            | 1.9                             | 1.8                             | 1.6                               | 0.7                                 | ( <sup>2</sup> )                     |                         |
| 75,000.....                 | 2.6                                   | 2.1                            | 1.6                             | 1.4                             | 1.3                               | 0.6                                 | ( <sup>2</sup> )                     |                         |
| 100,000.....                | 2.2                                   | 1.8                            | 1.4                             | 1.2                             | 1.1                               | ( <sup>2</sup> )                    | ( <sup>2</sup> )                     |                         |
| 200,000.....                | 1.6                                   | 1.3                            | 1.0                             | 0.9                             | ( <sup>2</sup> )                  | ( <sup>2</sup> )                    | ( <sup>2</sup> )                     |                         |
| 300,000.....                | 1.3                                   | ( <sup>2</sup> )               | 0.8                             | ( <sup>2</sup> )                | ( <sup>2</sup> )                  | ( <sup>2</sup> )                    | ( <sup>2</sup> )                     |                         |
| 500,000.....                | 1.0                                   | ( <sup>2</sup> )               | ( <sup>2</sup> )                | ( <sup>2</sup> )                | ( <sup>2</sup> )                  | ( <sup>2</sup> )                    | ( <sup>2</sup> )                     |                         |
| 1,000,000.....              | 0.7                                   | ( <sup>2</sup> )               | ( <sup>2</sup> )                | ( <sup>2</sup> )                | ( <sup>2</sup> )                  | ( <sup>2</sup> )                    | ( <sup>2</sup> )                     |                         |
| 1,500,000.....              | 0.6                                   | ( <sup>2</sup> )               | ( <sup>2</sup> )                | ( <sup>2</sup> )                | ( <sup>2</sup> )                  | ( <sup>2</sup> )                    | ( <sup>2</sup> )                     |                         |

<sup>1</sup>Sample too small to yield reliable estimates of sampling variability.<sup>2</sup>Not applicable, since the estimated number of returns is greater than population estimates.

of selected estimates for proprietorships and partnerships are shown in tables 7.1 and 7.2.

"Upper limit" relative sampling variability estimates based on a special formula are shown in tables 7D, 7E, and 7F for frequency estimates in general. For estimates whose RSV's were not computed, tables 7D, 7E, and 7F can be used to obtain some measure of variability for estimated frequencies of the proprietorship, partnership, and corporation returns respectively. However, the percentages shown in these tables are generally higher than those that would have resulted had the required formulas been used.

The following illustrates the use of table 7E (tables 7D and 7F are used similarly): for a given cell of a partnership table, if 6,000 were the estimated number of returns with gross receipts \$200,000 under \$500,000 then the relative sampling variability would be expected to be less than 2.6 percent.

The first column of each table may be used for frequency estimates which are not classified by the criteria which were used in stratifying the samples. For example, if 6,000 were the estimated number of partnership returns where industry and not gross receipts was the classifier, then the RSV of the estimate would be expected to be less than 6.3 percent.

Frequencies and associated amounts that contained excessive sampling variability were deleted from the tables and footnoted. However, the data were included in the appropriate totals.

#### Other Sampling Limitations

The presence of a dash instead of a frequency or amount in a cell of a table indicates either of the following:

(1) if returns were sampled at the 100% rate, then no returns had the particular characteristics: or

(2) if returns were sampled at a rate less than 100%, then either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample returns.

#### Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, and returns with other obvious errors were edited and recording errors amended.

Quality of the basic data abstracted at the processing centers was controlled by means of continuous sampling verification system. In order to provide measures of accuracy of the statistical processing and secure greater consistency among the processing centers, a subsample of the returns and abstract sheets was independently reprocessed in the Statistics Division. Data generated under this program were utilized to clarify the editing instructions and to inform the processing centers of the findings. Prior to tabulating, numerous tests for consistency were applied using an electronic computer, to assure that proper balance and relationship between return items were maintained.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax law, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Table 7.1—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY

| Industry   | Businesses |                               | Business receipts  |                               | Depreciation       |                               | Net profit (less loss) |                               |
|--|------------|-------------------------------|--------------------|-------------------------------|--------------------|-------------------------------|------------------------|-------------------------------|
|  | Number     | Relative sampling variability | Amount             | Relative sampling variability | Amount             | Relative sampling variability | Amount                 | Relative sampling variability |
|  | (1)        | (Percent)                     | (Thousand dollars) | (Percent)                     | (Thousand dollars) | (Percent)                     | (Thousand dollars)     | (Percent)                     |
| All industries.....  | 9,211,613  | 0.12                          | 222,105,222        | 0.41                          | 9,050,068          | 0.64                          | 31,870,535             | 0.42                          |
| Agriculture, forestry, and fisheries.....                                | 3,205,683  | 0.73                          | 37,361,795         | 1.42                          | 4,275,452          | 1.12                          | 3,545,128              | 2.37                          |
| Farms.....   | 3,042,564  | 0.76                          | 35,017,457         | 1.49                          | 4,126,359          | 1.15                          | 3,124,849              | 2.59                          |
| Field crop farms.....  | 1,200,523  | 1.45                          | 10,980,912         | 1.90                          | 1,586,896          | 2.04                          | 1,705,047              | 3.13                          |
| Fruit, tree nut, and vegetable farms.....                                | 139,942    | 4.04                          | 1,907,282          | 4.83                          | 181,816            | 4.72                          | 136,371                | 13.64                         |
| Livestock farms.....   | 1,470,833  | 1.22                          | 21,143,282         | 2.26                          | 2,191,645          | 1.62                          | 1,431,896              | 4.25                          |
| Animal specialty farms.....  | 57,303     | 6.11                          | 215,539            | 10.93                         | 48,926             | 8.29                          | 103,018                | 9.59                          |
| Other farms.....   | 173,963    | 3.71                          | 770,442            | 7.23                          | 117,076            | 6.10                          | 145,447                | 33.99                         |
| Agricultural services and hunting and trapping.....                      | 118,496    | 4.65                          | 2,013,383          | 5.12                          | 112,075            | 5.88                          | 362,844                | 6.40                          |
| Miscellaneous agricultural services.....                                 | 18,777     | 11.17                         | 461,492            | 9.48                          | 34,565             | 13.84                         | 43,131                 | 19.28                         |
| Offices of veterinarians and animal hospitals.....                       | 14,520     | 10.28                         | 479,953            | 8.30                          | 22,272             | 10.37                         | 176,720                | 8.12                          |
| Other animal husbandry services.....                                     | 31,825     | 9.07                          | 504,013            | 13.77                         | 21,001             | 9.14                          | (2)                    | (2)                           |
| Horticultural services.....  | 51,492     | 7.52                          | 565,197            | 8.52                          | 32,817             | 10.17                         | 145,507                | 9.22                          |
| Hunting and trapping, and game propagation.....                          | (2)        | (2)                           | (2)                | (2)                           | (2)                | (2)                           | (2)                    | (2)                           |
| Forestry.....  | 9,382      | 15.81                         | 94,523             | 21.68                         | 9,249              | 27.13                         | (2)                    | (2)                           |
| Fisheries.....   | 35,241     | 9.27                          | 236,432            | 11.81                         | 27,769             | 12.49                         | 45,876                 | 19.06                         |
| Mining.....  | 43,488     | 5.77                          | 1,219,968          | 4.82                          | 118,096            | 6.52                          | 173,873                | 16.41                         |
| Metal mining.....  | 1,680      | 32.50                         | (2)                | (2)                           | (2)                | (2)                           | (2)                    | (2)                           |
| Coal mining.....   | (2)        | (2)                           | 81,773             | 23.97                         | 4,629              | 29.53                         | (2)                    | (2)                           |
| Crude petroleum and natural gas.....                                     | 35,738     | 6.08                          | 966,444            | 4.95                          | 90,272             | 5.90                          | 179,338                | 13.80                         |
| Quarrying and mining, not elsewhere classified.....                      | 5,280      | 20.59                         | 160,953            | 17.14                         | 20,607             | 24.57                         | (2)                    | (2)                           |
| Contract construction.....   | 663,301    | 1.87                          | 19,333,780         | 1.64                          | 546,404            | 2.74                          | 2,886,567              | 2.00                          |
| General contractors.....   | 123,540    | 3.80                          | 8,169,018          | 2.69                          | 185,763            | 4.87                          | 688,357                | 3.94                          |
| Building construction.....   | 105,938    | 4.08                          | 7,118,354          | 2.94                          | 107,601            | 5.43                          | 597,819                | 4.17                          |
| Heavy construction, except buildings.....                                | 9,905      | 13.28                         | 624,026            | 8.50                          | 43,946             | 11.52                         | 54,804                 | 14.53                         |
| General contractors not allocable.....                                   | 7,697      | 16.97                         | 426,638            | 9.91                          | 34,216             | 13.78                         | 35,734                 | 20.42                         |
| Special trade contractors.....   | 517,548    | 2.20                          | 10,712,415         | 2.14                          | 344,601            | 3.41                          | 2,114,898              | 2.38                          |
| Plumbing, heating, and air conditioning.....                             | 53,997     | 5.99                          | 2,284,017          | 4.90                          | 53,708             | 6.40                          | 331,435                | 5.70                          |
| Painting, paperhanging, and decorating.....                              | 106,932    | 5.23                          | 1,193,473          | 5.83                          | 26,888             | 8.19                          | 358,603                | 5.92                          |
| Electrical work.....   | 40,693     | 7.42                          | 1,201,419          | 6.68                          | 20,873             | 7.90                          | 205,526                | 7.32                          |
| Masonry, stonework, and plastering.....                                  | 44,251     | 7.36                          | 1,300,527          | 6.61                          | 26,683             | 8.09                          | 223,474                | 7.30                          |
| Carpentering and flooring.....   | 153,930    | 4.42                          | 1,605,091          | 5.23                          | 37,910             | 7.06                          | 483,289                | 5.35                          |
| Roofing and sheet metal work.....  | 25,923     | 9.66                          | 745,980            | 8.35                          | 16,024             | 10.33                         | 134,062                | 9.37                          |
| Concrete work.....   | 10,347     | 13.61                         | 463,823            | 10.63                         | 13,227             | 14.42                         | 59,600                 | 14.18                         |
| Water well drilling.....   | 8,099      | 17.63                         | 190,701            | 16.83                         | 10,751             | 20.33                         | 28,483                 | 22.04                         |
| Miscellaneous special trade contractors.....                             | 73,376     | 5.88                          | 1,727,384          | 5.25                          | 138,537            | 7.12                          | 290,426                | 6.64                          |
| Contractors not allocable.....   | 22,213     | 10.44                         | 452,347            | 10.29                         | 16,040             | 15.44                         | 83,312                 | 12.29                         |
| Manufacturing.....   | 172,333    | 3.43                          | 6,672,726          | 2.66                          | 279,170            | 3.95                          | 757,474                | 3.88                          |
| Food and kindred products.....   | 9,075      | 14.24                         | 969,542            | 7.03                          | 22,251             | 10.04                         | 38,677                 | 13.34                         |
| Textile mill products.....   | (2)        | (2)                           | 64,141             | 22.34                         | (2)                | (2)                           | 10,377                 | 26.38                         |
| Apparel and other textile products.....                                  | 7,208      | 16.09                         | 519,775            | 9.95                          | 6,619              | 15.07                         | 47,132                 | 15.01                         |
| Lumber and wood products, except furniture.....                          | 45,947     | 7.28                          | 1,485,927          | 5.87                          | 103,796            | 7.86                          | 139,028                | 9.17                          |
| Furniture and fixtures.....  | 7,513      | 17.19                         | 264,026            | 14.31                         | 7,415              | 16.96                         | 30,601                 | 18.16                         |
| Printing, publishing, and allied industries.....                         | 30,141     | 8.07                          | 808,679            | 7.68                          | 37,074             | 9.34                          | 130,697                | 10.03                         |
| Chemicals and allied products.....                                       | 3,029      | 25.42                         | 124,092            | 19.47                         | 3,602              | 25.27                         | 14,696                 | 25.63                         |
| Leather and leather products.....  | (2)        | (2)                           | 51,855             | 29.82                         | (2)                | (2)                           | 8,977                  | 27.78                         |
| Stone, clay, and glass products.....                                     | 8,501      | 13.90                         | 346,114            | 12.42                         | 22,021             | 15.75                         | 37,647                 | 16.97                         |
| Primary metal industries.....  | 1,561      | 34.66                         | 113,419            | 19.18                         | 3,074              | 29.79                         | (2)                    | (2)                           |
| Fabricated metal products.....   | 8,781      | 14.76                         | 361,422            | 10.96                         | 11,765             | 13.76                         | 51,276                 | 13.35                         |
| Machinery, except electric.....  | 18,780     | 9.37                          | 769,230            | 7.66                          | 38,715             | 9.82                          | 135,200                | 8.86                          |
| Electrical machinery, equipment, and supplies.....                       | 2,487      | 26.70                         | 94,402             | 20.25                         | (2)                | (2)                           | 10,109                 | 27.91                         |
| Transportation equipment.....  | 3,513      | 24.82                         | 132,765            | 19.06                         | 3,063              | 22.38                         | (2)                    | (2)                           |
| Manufacturing, not elsewhere classified.....                             | 20,771     | 10.15                         | 508,236            | 9.16                          | 12,675             | 13.02                         | 85,798                 | 11.72                         |
| Manufacturing not allocable.....   | 2,277      | 27.40                         | 59,101             | 24.54                         | (2)                | (2)                           | (2)                    | (2)                           |
| Transportation, communication, electric, gas, and sanitary services..... | 285,910    | 2.96                          | 6,174,955          | 2.73                          | 607,306            | 3.60                          | 925,258                | 3.94                          |
| Local transportation.....  | 53,010     | 7.66                          | 480,868            | 8.70                          | 45,682             | 9.97                          | 131,860                | 10.09                         |
| Taxicabs.....  | 31,993     | 10.50                         | 226,013            | 11.66                         | 15,976             | 14.53                         | 75,140                 | 14.25                         |
| Other.....   | 21,017     | 10.98                         | 254,855            | 12.76                         | 29,706             | 13.19                         | 56,720                 | 13.98                         |
| Trucking and warehousing.....  | 197,601    | 3.54                          | 4,703,755          | 3.22                          | 488,860            | 4.07                          | 654,111                | 4.65                          |
| Trucking, local and long distance.....                                   | 194,216    | 3.58                          | 4,521,509          | 3.29                          | 483,613            | 4.10                          | 637,255                | 4.73                          |
| Public warehousing and motor freight terminals.....                      | 3,385      | 21.83                         | 182,246            | 15.99                         | 5,247              | 20.06                         | 16,856                 | 25.30                         |
| Water transportation.....  | 7,965      | 15.62                         | 169,142            | 16.60                         | 22,546             | 23.32                         | 26,464                 | 25.50                         |
| Air transportation.....  | 4,048      | 20.21                         | 79,495             | 21.68                         | 13,238             | 29.46                         | (2)                    | (2)                           |
| Pipeline transportation.....   | (2)        | (2)                           | (2)                | (2)                           | (2)                | (2)                           | (2)                    | (2)                           |
| Transportation services.....   | 7,517      | 15.94                         | 398,120            | 9.69                          | 5,094              | 20.14                         | 33,920                 | 20.25                         |
| Arrangement of transportation, except travel agencies.....               | (2)        | (2)                           | 70,330             | 26.15                         | (2)                | (2)                           | 12,968                 | 34.06                         |
| Travel agencies.....   | 4,461      | 19.12                         | 222,644            | 14.32                         | 2,597              | 28.77                         | 18,419                 | 27.09                         |
| Other transportation services.....                                       | (2)        | (2)                           | 105,146            | 11.03                         | 972                | 34.58                         | (2)                    | (2)                           |
| Communication.....   | 2,024      | 29.99                         | 66,169             | 21.83                         | 3,821              | 23.33                         | 12,669                 | 31.04                         |
| Electric, gas, and sanitary services.....                                | 13,741     | 13.32                         | 277,017            | 12.73                         | 28,063             | 15.76                         | 70,142                 | 14.01                         |
| Wholesale and retail trade.....  | 1,909,640  | 0.89                          | 106,886,227        | 0.76                          | 1,356,218          | 1.12                          | 7,644,409              | 0.99                          |
| Wholesale trade.....   | 268,392    | 2.53                          | 20,432,113         | 1.56                          | 233,568            | 2.71                          | 1,795,988              | 2.30                          |
| Motor vehicles and automotive equipment.....                             | 13,904     | 10.65                         | 1,074,227          | 6.91                          | 10,804             | 11.20                         | 92,501                 | 9.14                          |
| Drugs, chemicals, and allied products.....                               | 5,260      | 16.35                         | 252,249            | 14.00                         | 3,920              | 20.70                         | 40,720                 | 15.41                         |
| Piece goods, notions, and apparel.....                                   | 11,330     | 12.13                         | 465,081            | 8.75                          | 5,237              | 16.28                         | 91,344                 | 10.86                         |
| Groceries and related products.....                                      | 42,070     | 5.92                          | 4,782,051          | 3.21                          | 41,173             | 5.45                          | 249,350                | 5.58                          |
| Farm products—raw materials.....   | 16,574     | 10.40                         | 3,551,951          | 3.31                          | 24,092             | 9.20                          | 60,761                 | 12.13                         |
| Electrical goods.....  | 8,873      | 16.14                         | 380,535            | 11.25                         | 4,182              | 18.10                         | 51,877                 | 13.61                         |
| Hardware, and plumbing and heating equipment and supplies.....           | 5,277      | 16.30                         | 363,577            | 11.90                         | 4,748              | 17.79                         | 54,700                 | 13.55                         |
| Machinery, equipment, and supplies.....                                  | 23,683     | 8.03                          | 1,401,750          | 6.07                          | 19,836             | 8.69                          | 184,829                | 7.18                          |
| Alcoholic beverages.....   | 2,788      | 13.45                         | 781,831            | 7.89                          | 6,675              | 9.59                          | 38,627                 | 10.72                         |
| Lumber and construction materials.....                                   | 6,421      | 16.85                         | 636,163            | 7.50                          | 6,589              | 20.62                         | 49,241                 | 12.79                         |
| Wholesale trade, not elsewhere classified.....                           | 98,038     | 4.46                          | 5,842,619          | 3.37                          | 91,027             | 4.73                          | 599,111                | 4.18                          |
| Wholesale trade not allocable.....                                       | 37,174     | 7.38                          | 900,079            | 6.22                          | 15,285             | 10.76                         | 282,927                | 6.41                          |

Footnotes at end of table.



Table 7.1—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Continued

| Industry  | Businesses |                               | Business receipts  |                               | Depreciation       |                               | Net profit (less loss) |                               |
|---|------------|-------------------------------|--------------------|-------------------------------|--------------------|-------------------------------|------------------------|-------------------------------|
|   | Number     | Relative sampling variability | Amount             | Relative sampling variability | Amount             | Relative sampling variability | Amount                 | Relative sampling variability |
|   | (1)        | (Percent)                     | (Thousand dollars) | (Percent)                     | (Thousand dollars) | (Percent)                     | (Thousand dollars)     | (Percent)                     |
| Wholesale and retail trade—Continued  |            |                               |                    |                               |                    |                               |                        |                               |
| Retail trade.....   | 1,622,676  | 0.99                          | 85,489,751         | 0.90                          | 1,108,087          | 1.25                          | 5,777,680              | 1.14                          |
| Building materials, hardware, and farm equipment.....   | 55,903     | 5.38                          | 4,450,918          | 3.65                          | 60,600             | 5.05                          | 277,744                | 5.74                          |
| Building materials dealers.....   | 20,130     | 8.85                          | 1,426,811          | 6.33                          | 24,832             | 9.11                          | 113,442                | 8.83                          |
| Hardware stores.....  | 23,672     | 8.93                          | 1,337,629          | 6.72                          | 18,877             | 7.86                          | 126,552                | 8.76                          |
| Farm equipment dealers.....   | 12,101     | 9.95                          | 1,686,478          | 6.04                          | 16,891             | 8.54                          | 37,750                 | 15.01                         |
| General merchandise stores.....   | 310,381    | 1.83                          | 4,707,953          | 3.28                          | 94,386             | 6.14                          | 478,661                | 4.57                          |
| Mail order houses.....  | 8,224      | 16.22                         | 107,516            | 18.14                         | 1,528              | 31.57                         | (2)                    | (2)                           |
| Automatic merchandising machine operators.....  | 19,102     | 11.20                         | 433,879            | 10.91                         | 33,203             | 14.82                         | 34,475                 | 15.78                         |
| Direct selling establishments.....  | 238,458    | 3.39                          | 1,413,933          | 5.25                          | 28,108             | 8.14                          | 250,480                | 6.66                          |
| Variety and other general merchandise stores.....   | 48,597     | 5.72                          | 2,752,625          | 4.59                          | 3,547              | 6.33                          | 161,662                | 6.81                          |
| Food stores.....  | 236,493    | 2.63                          | 17,321,888         | 1.85                          | 179,584            | 2.58                          | 816,338                | 2.95                          |
| Grocery stores.....   | 177,443    | 2.98                          | 14,563,604         | 2.02                          | 138,774            | 2.69                          | 591,869                | 3.25                          |
| Meat and fish markets.....  | 15,150     | 9.93                          | 1,123,870          | 7.75                          | 10,071             | 11.24                         | 75,605                 | 9.83                          |
| Fruit stores and vegetable markets.....   | 10,299     | 15.47                         | 286,901            | 14.06                         | 4,008              | 19.64                         | 17,526                 | 21.48                         |
| Candy, nut, and confectionery stores.....   | 10,703     | 14.85                         | 268,493            | 13.78                         | 4,232              | 23.94                         | 31,585                 | 18.92                         |
| Retail bakeries.....  | 10,523     | 14.74                         | 481,406            | 10.80                         | 13,206             | 13.38                         | 64,652                 | 13.26                         |
| Dairy products and other food stores.....   | 12,575     | 11.76                         | 498,614            | 10.47                         | 9,293              | 13.73                         | 35,041                 | 17.63                         |
| Automotive dealers.....   | 286,291    | 2.13                          | 27,698,023         | 2.12                          | 195,060            | 2.41                          | 1,281,529              | 3.25                          |
| Motor vehicle dealers.....  | 44,224     | 5.97                          | 6,958,464          | 6.68                          | 28,047             | 5.55                          | 188,399                | 6.08                          |
| Tire, battery, and accessory dealers.....   | 18,223     | 9.20                          | 1,287,979          | 6.95                          | 1,337              | 9.45                          | 111,285                | 9.10                          |
| Gasoline service stations.....  | 206,298    | 2.44                          | 17,948,276         | 1.91                          | 130,987            | 2.86                          | 919,444                | 2.57                          |
| Other automotive dealers.....   | 17,340     | 9.45                          | 1,503,304          | 6.39                          | 14,689             | 9.33                          | 62,401                 | 11.87                         |
| Apparel and accessory stores.....   | 57,697     | 5.20                          | 3,188,590          | 4.21                          | 32,372             | 6.05                          | 318,315                | 5.42                          |
| Women's ready-to-wear and accessory stores, and fur shops.....                                      | 24,635     | 8.28                          | 1,121,205          | 6.94                          | 10,777             | 9.04                          | 98,693                 | 9.47                          |
| Other apparel and accessory stores.....   | 33,062     | 6.69                          | 2,067,385          | 5.30                          | 21,595             | 7.88                          | 220,122                | 6.62                          |
| Furniture, home furnishings, and equipment stores.....  | 79,454     | 4.75                          | 4,573,290          | 3.59                          | 66,110             | 4.97                          | 380,139                | 5.04                          |
| Furniture stores.....   | 24,819     | 8.16                          | 1,636,239          | 5.95                          | 13,395             | 8.28                          | 131,727                | 8.33                          |
| Home furnishings and equipment stores, except appliances.....                                       | 16,647     | 10.43                         | 757,895            | 8.51                          | 13,346             | 11.06                         | 76,966                 | 10.88                         |
| Household appliances, radio, TV, and music stores.....  | 37,988     | 7.05                          | 4,179,156          | 5.34                          | 29,669             | 7.53                          | 171,446                | 7.79                          |
| Eating and drinking places.....   | 294,459    | 2.58                          | 10,309,271         | 2.29                          | 271,302            | 3.07                          | 943,703                | 3.31                          |
| Eating places.....  | 192,801    | 3.21                          | 7,105,635          | 2.83                          | 188,018            | 3.76                          | 609,704                | 4.13                          |
| Drinking places.....  | 101,658    | 4.47                          | 3,203,636          | 3.97                          | 83,784             | 5.34                          | 333,999                | 5.66                          |
| Drug and proprietary stores.....  | 27,407     | 5.62                          | 1,944,666          | 4.66                          | 33,208             | 6.18                          | 332,108                | 5.28                          |
| Liquor stores.....  | 26,321     | 6.66                          | 2,479,622          | 4.97                          | 21,762             | 7.50                          | 156,455                | 6.55                          |
| Antique and secondhand stores.....  | 35,886     | 8.33                          | 525,631            | 9.25                          | 11,490             | 14.15                         | 50,719                 | 17.89                         |
| Sporting goods stores and bicycle shops.....  | 16,943     | 10.04                         | 670,652            | 8.94                          | 11,698             | 12.35                         | 64,372                 | 12.32                         |
| Jewelry stores.....   | 17,440     | 10.50                         | 637,735            | 9.03                          | 7,602              | 12.87                         | 100,377                | 10.31                         |
| Fuel and ice dealers.....   | 15,779     | 11.05                         | 663,093            | 9.14                          | 10,475             | 11.74                         | 68,188                 | 11.42                         |
| Florists.....   | 22,000     | 9.45                          | 736,934            | 8.60                          | 18,029             | 10.44                         | 77,600                 | 11.15                         |
| Cigar stores and stands.....  | 1,902      | 31.23                         | 91,750             | 26.87                         | 423                | 33.52                         | 8,055                  | 29.46                         |
| Newsstands.....   | 4,347      | 20.32                         | 153,898            | 19.18                         | (1)                | (2)                           | 15,683                 | 20.66                         |
| Retail trade, not elsewhere classified.....   | 114,535    | 4.29                          | 3,932,316          | 3.91                          | 71,778             | 5.31                          | 358,328                | 5.43                          |
| Retail trade not allocable.....   | 19,238     | 10.55                         | 507,521            | 10.32                         | 11,172             | 14.06                         | 48,366                 | 15.31                         |
| Wholesale and retail trade not allocable.....   | 18,572     | 9.88                          | 964,363            | 7.37                          | 14,463             | 11.12                         | 70,741                 | 11.62                         |
| Finance, insurance, and real estate.....  | 515,872    | 2.00                          | 7,759,614          | 2.01                          | 75,447             | 3.35                          | 1,501,110              | 2.23                          |
| Finance.....  | 31,586     | 7.87                          | 965,488            | 4.05                          | 11,446             | 14.37                         | 168,675                | 7.75                          |
| Banking.....  | (2)        | (2)                           | (2)                | (2)                           | (2)                | (2)                           | (2)                    | (2)                           |
| Credit agencies other than banks.....   | 4,886      | 15.25                         | 89,669             | 14.28                         | (1)                | (2)                           | 19,442                 | 22.16                         |
| Security and commodity brokers, dealers, exchanges, and services.....                               | 26,044     | 9.06                          | 845,329            | 4.05                          | 8,158              | 11.87                         | 145,495                | 8.42                          |
| Security brokers, dealers, and flotation companies.....   | 19,560     | 10.69                         | 695,055            | 4.53                          | 6,166              | 15.13                         | 101,031                | 9.90                          |
| Commodity contracts brokers and dealers, security and commodity exchanges, and allied services..... | 6,484      | 16.89                         | 150,774            | 9.02                          | 1,992              | 24.23                         | 40,364                 | 16.08                         |
| Insurance agents, brokers, and service.....   | 179,125    | 3.49                          | 1,552,975          | 3.55                          | 59,189             | 5.95                          | 1,121,254              | 3.34                          |
| Real estate.....  | 305,161    | 2.63                          | 4,240,151          | 2.88                          | 205,092            | 4.09                          | 1,111,281              | 3.30                          |
| Operators, except devel per, and lessors of buildings.....  | 18,213     | 9.71                          | 437,295            | 7.40                          | 81,811             | 7.60                          | (2)                    | (2)                           |
| Lessors of real property other than buildings.....  | 19,669     | 11.38                         | 41,393             | 29.47                         | 6,661              | 21.51                         | (2)                    | (2)                           |
| Agents, brokers, and managers.....  | 216,613    | 3.16                          | 1,261,789          | 3.45                          | 83,084             | 5.15                          | 935,914                | 3.71                          |
| Title abstract companies.....   | 2,706      | 30.41                         | 33,003             | 29.44                         | (2)                | (2)                           | 14,629                 | 27.36                         |
| Subdividers and developers.....   | 6,410      | 21.40                         | 209,920            | 13.71                         | 6,312              | 20.28                         | (2)                    | (2)                           |
| Operative builders.....   | 6,006      | 13.80                         | 706,129            | 10.17                         | 9,472              | 20.99                         | 41,474                 | 16.94                         |
| Combinations of real estate, insurance, loans, and law offices.....                                 | 35,544     | 7.46                          | 550,722            | 7.46                          | 17,077             | 14.37                         | 189,710                | 8.31                          |
| Service.....  | 2,390,247  | 0.85                          | 36,547,905         | 0.84                          | 1,385,763          | 1.54                          | 1,645,498              | 0.77                          |
| Hotels, rooming houses, camps, and other lodging places.....  | 110,064    | 4.80                          | 1,711,001          | 4.79                          | 254,501            | 5.24                          | 138,078                | 12.90                         |
| Hotels.....   | 11,062     | 14.49                         | 291,104            | 12.40                         | 25,618             | 15.27                         | (2)                    | (2)                           |
| Tourist courts and motels.....  | 40,910     | 7.80                          | 87,449             | 6.82                          | 141,389            | 7.27                          | 81,914                 | 15.69                         |
| Trailer parks and camps.....  | 31,885     | 8.77                          | 385,012            | 7.81                          | 69,725             | 10.34                         | (2)                    | (2)                           |
| Other lodging places.....   | 26,207     | 10.62                         | 16,430             | 13.44                         | 20,869             | 14.30                         | 3,704                  | 24.83                         |
| Personal services.....  | 550,469    | 2.17                          | 5,707,238          | 1.53                          | 96,964             | 3.71                          | 1,444,677              | 2.71                          |
| Coin-operated laundries and dry cleaning.....   | 31,528     | 7.76                          | 450,295            | 8.55                          | 69,302             | 9.29                          | 73,809                 | 13.23                         |
| Other laundries and dry cleaning plants.....  | 53,322     | 6.66                          | 1,276,403          | 6.18                          | 70,773             | 8.36                          | 220,631                | 7.27                          |
| Photographic studios.....   | 35,353     | 8.51                          | 402,769            | 9.80                          | 23,441             | 11.69                         | 81,419                 | 12.98                         |
| Beauty shops.....   | 206,575    | 3.61                          | 1,637,353          | 4.42                          | 56,867             | 5.94                          | 440,405                | 4.54                          |
| Barber shops.....   | 121,392    | 4.96                          | 858,438            | 5.97                          | 15,714             | 8.76                          | 421,686                | 5.70                          |
| Shoe repair shops, shoe shine parlors, and hat cleaning shops.....                                  | 19,335     | 12.66                         | 199,856            | 15.53                         | 4,491              | 19.63                         | 68,796                 | 16.08                         |
| Funeral service and crematories.....  | 13,544     | 10.57                         | 638,028            | 8.02                          | 48,359             | 9.69                          | 150,280                | 8.13                          |
| Garment pressing, alteration, and repair.....   | 11,951     | 15.67                         | 96,766             | 20.00                         | (2)                | (2)                           | 23,886                 | 23.86                         |
| Other personal services.....  | 55,469     | 7.78                          | 147,784            | 11.06                         | 6,350              | 21.58                         | 62,975                 | 11.28                         |
| Business services.....  | 304,613    | 2.67                          | 3,242,507          | 3.32                          | 137,338            | 7.86                          | 931,062                | 3.44                          |
| Advertising.....  | 17,771     | 10.17                         | 437,347            | 9.69                          | 7,871              | 27.35                         | 80,587                 | 11.59                         |
| Services to buildings.....  | 55,111     | 7.25                          | 462,286            | 9.32                          | 16,692             | 11.09                         | 140,990                | 9.89                          |
| Consulting services.....  | 7,164      | 4.86                          | 703,487            | 5.82                          | 18,010             | 8.27                          | 294,158                | 5.68                          |
| Other business services.....  | 159,567    | 3.75                          | 1,639,587          | 4.87                          | 94,755             | 10.88                         | 417,327                | 5.25                          |
| Automobile parking, repair, and services.....   | 148,621    | 4.01                          | 3,132,921          | 4.04                          | 12,027             | 5.63                          | 468,513                | 5.09                          |
| Automobile parking.....   | 5,458      | 20.32                         | 95,511             | 20.94                         | (2)                | (2)                           | (2)                    | (2)                           |
| Top and body repair shops.....  | 7,427      | 9.53                          | 694,384            | 8.78                          | 15,049             | 10.95                         | 104,225                | 9.90                          |
| General repair shops.....   | 76,406     | 5.68                          | 1,711,344          | 5.55                          | 4,998              | 7.28                          | 341,133                | 6.78                          |
| Tire, paint, and other repair shops.....  | 13,541     | 13.67                         | 282,76             | 13.70                         | 9,283              | 17.07                         | 54,895                 | 15.42                         |
| Other automobile services, except repair.....   | 29,789     | 9.23                          | 349,406            | 11.07                         | 48,337             | 11.25                         | 49,968                 | 17.25                         |

Footnotes at end of table.

Table 7.1—PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Continued

| Industry   | Businesses |  | Business receipts            |  | Depreciation                 |  | Net profit (less loss)       |  |
|--|------------|--|------------------------------|--|------------------------------|--|------------------------------|--|
|  | Number     | Relative sampling variability<br>(Percent) | Amount<br>(Thousand dollars) | Relative sampling variability<br>(Percent) | Amount<br>(Thousand dollars) | Relative sampling variability<br>(Percent) | Amount<br>(Thousand dollars) | Relative sampling variability<br>(Percent) |
|  | (1)        | (2)  | (3)                          | (4)  | (5)                          | (6)  | (7)                          | (8)  |
| Services—Continued   |            |  |                              |  |                              |  |                              |  |
| Repair services, except automobile.....                        | 188,198    | 3.73                                       | 1,939,734                    | 4.64                                       | 75,820                       | 5.86                                       | 469,341                      | 5.27                                       |
| Radio and TV repair shops.....                                 | 40,286     | 8.20                                       | 334,643                      | 10.82                                      | 13,051                       | 13.15                                      | 67,267                       | 13.93                                      |
| Electrical repair shops, except radio and TV.....              | 24,573     | 10.38                                      | 302,010                      | 11.68                                      | 10,982                       | 14.41                                      | 75,360                       | 13.26                                      |
| Reupholstery and furniture repair.....                         | 22,161     | 11.06                                      | 271,472                      | 12.98                                      | 8,558                        | 14.23                                      | 54,210                       | 14.35                                      |
| Other repair services, except automobile.....                  | 101,178    | 5.11                                       | 1,031,609                    | 6.39                                       | 43,229                       | 8.30                                       | 272,504                      | 7.03                                       |
| Motion pictures.....   | 9,580      | 13.32                                      | 244,901                      | 12.70                                      | 11,526                       | 18.76                                      | 34,797                       | 18.78                                      |
| Production, distribution, and related services.....            | 6,065      | 17.38                                      | 99,801                       | 19.83                                      | 4,768                        | 34.05                                      | 21,639                       | 24.71                                      |
| Theaters.....  | 3,515      | 20.46                                      | 145,100                      | 16.53                                      | 6,758                        | 21.13                                      | 13,158                       | 28.57                                      |
| Amusement and recreation services, except motion pictures..... | 148,113    | 4.08                                       | 1,473,914                    | 4.77                                       | 125,187                      | 5.94                                       | 161,133                      | 11.50                                      |
| Theatrical producers, bands, orchestras, and entertainers..... | 54,984     | 7.01                                       | 369,135                      | 8.32                                       | 14,458                       | 12.25                                      | 103,009                      | 9.89                                       |
| Bowling alleys and billiard and pool parlors.....              | 10,260     | 15.10                                      | 199,340                      | 15.10                                      | 15,743                       | 17.55                                      | 25,492                       | 23.13                                      |
| Other amusement and recreation services.....                   | 82,869     | 5.33                                       | 905,439                      | 6.15                                       | 94,986                       | 7.04                                       | ( <sup>2</sup> )             | ( <sup>2</sup> )                           |
| Medical and health services.....                               | 410,294    | 1.90                                       | 13,060,548                   | 1.11                                       | 380,294                      | 1.91                                       | 7,172,225                    | 1.00                                       |
| Offices of physicians and surgeons.....                        | 154,799    | 2.09                                       | 7,260,419                    | 1.25                                       | 195,410                      | 2.12                                       | 4,443,637                    | 1.16                                       |
| Offices of dentists and dental surgeons.....                   | 85,034     | 3.39                                       | 3,407,749                    | 2.40                                       | 100,355                      | 3.85                                       | 1,743,327                    | 2.32                                       |
| Offices of osteopathic physicians.....                         | 6,469      | 11.96                                      | 245,490                      | 8.02                                       | 8,696                        | 10.17                                      | 145,297                      | 7.75                                       |
| Offices of chiropractors.....                                  | 18,144     | 11.24                                      | 248,307                      | 10.25                                      | 14,971                       | 13.17                                      | 134,603                      | 10.57                                      |
| Hospitals.....   | 352        | 32.95                                      | 69,342                       | 26.50                                      | ( <sup>2</sup> )             | ( <sup>2</sup> )                           | ( <sup>2</sup> )             | ( <sup>2</sup> )                           |
| Medical laboratories.....                                      | 2,411      | 26.21                                      | 77,061                       | 18.01                                      | 2,160                        | 28.41                                      | 24,310                       | 18.69                                      |
| Dental laboratories.....                                       | 7,175      | 17.62                                      | 157,890                      | 14.98                                      | 4,222                        | 20.22                                      | 54,779                       | 15.62                                      |
| Sanatoria, and convalescent and rest homes.....                | 18,604     | 12.43                                      | 582,796                      | 8.89                                       | 29,887                       | 10.45                                      | 65,028                       | 12.78                                      |
| Registered and practical nurses.....                           | 89,081     | 5.83                                       | 324,105                      | 6.89                                       | 3,059                        | 21.12                                      | 272,711                      | 6.93                                       |
| Other medical services.....                                    | 28,225     | 7.37                                       | 687,389                      | 6.40                                       | 18,758                       | 9.36                                       | 285,548                      | 6.12                                       |
| Legal services.....  | 125,497    | 3.22                                       | 2,626,833                    | 2.66                                       | 64,968                       | 4.27                                       | 1,407,632                    | 2.49                                       |
| Educational services.....                                      | 94,852     | 5.12                                       | 403,356                      | 8.11                                       | 26,843                       | 9.71                                       | 129,037                      | 8.24                                       |
| Engineering services.....                                      | 41,820     | 6.07                                       | 726,289                      | 6.97                                       | 18,983                       | 10.27                                      | 234,002                      | 6.36                                       |
| Architectural services.....                                    | 18,439     | 9.53                                       | 484,510                      | 7.92                                       | 8,859                        | 10.44                                      | 136,023                      | 8.61                                       |
| Certified public accountants.....                              | 17,833     | 8.37                                       | 349,974                      | 8.05                                       | 10,415                       | 10.09                                      | 170,791                      | 7.65                                       |
| Other accounting, auditing, and bookkeeping services.....      | 102,360    | 4.63                                       | 631,640                      | 6.28                                       | 27,358                       | 7.71                                       | 299,858                      | 6.12                                       |
| Other services.....  | 119,494    | 4.16                                       | 812,539                      | 6.31                                       | 24,690                       | 7.01                                       | 348,319                      | 7.91                                       |
| Nature of business not allocable.....                          | 25,139     | 10.75                                      | 148,252                      | 14.22                                      | 6,132                        | 24.67                                      | 38,864                       | 20.06                                      |

<sup>1</sup>Net loss exceeds net profit.<sup>2</sup>Sample is too small to yield a reliable estimate of the sampling variability.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."



Table 7.2 — PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY

| Industry   | Partnerships     |   | Business receipts         |   | Net profit                |   | Net loss                  |   |
|--|------------------|---|---------------------------|---|---------------------------|---|---------------------------|---|
|  | Number           | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) | Amount (Thousand dollars) | Relative sampling variability (Percent) |
|  | (1)              | (2)                                     | (3)                       | (4)                                     | (5)                       | (6)                                     | (7)                       | (8)                                     |
| All industries.....  | 917,500          | 0.11                                    | 80,531,944                | 0.32                                    | 13,571,437                | 0.62                                    | 2,166,259                 | 2.43                                    |
| Agriculture, forestry, and fisheries.....                                | 120,759          | 1.31                                    | 5,344,029                 | 2.02                                    | 940,561                   | 2.59                                    | 286,261                   | 6.24                                    |
| Farms.....   | 109,849          | 1.39                                    | 4,506,706                 | 2.27                                    | 806,912                   | 2.72                                    | 264,119                   | 6.58                                    |
| Field crop farms.....  | 40,773           | 2.38                                    | 1,550,413                 | 4.01                                    | 332,165                   | 4.31                                    | 77,575                    | 12.13                                   |
| Fruit, tree nut, and vegetable farms.....                                | 9,320            | 5.05                                    | 462,241                   | 8.03                                    | 92,761                    | 10.91                                   | 40,825                    | 14.81                                   |
| Livestock farms.....   | 53,252           | 2.07                                    | 2,282,419                 | 3.09                                    | 346,388                   | 3.72                                    | 134,429                   | 9.82                                    |
| Animal specialty farms.....  | 1,418            | 13.05                                   | 36,967                    | 23.28                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        | 4,669                     | 30.59                                   |
| Other farms.....   | 5,086            | 6.84                                    | 174,666                   | 11.26                                   | 31,687                    | 12.98                                   | 6,621                     | 21.70                                   |
| Agricultural services and hunting and trapping.....                      | 8,343            | 5.23                                    | 762,327                   | 4.62                                    | 120,999                   | 8.55                                    | 19,170                    | 21.12                                   |
| Miscellaneous agricultural services.....                                 | 2,522            | 9.24                                    | 325,175                   | 6.72                                    | 27,075                    | 12.94                                   | 6,848                     | 24.74                                   |
| Offices of veterinarians and animal hospitals.....                       | 1,950            | 11.08                                   | 158,121                   | 13.35                                   | 63,720                    | 14.32                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Other animal husbandry services.....                                     | 1,509            | 12.26                                   | 185,628                   | 6.91                                    | 8,597                     | 11.96                                   | 11,005                    | 33.15                                   |
| Horticultural services.....  | 2,337            | 10.14                                   | 93,402                    | 13.26                                   | 21,607                    | 14.99                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Hunting and trapping, and game propagation.....                          | ( <sup>1</sup> ) | ( <sup>1</sup> )                        | ( <sup>1</sup> )          | ( <sup>1</sup> )                        | -                         | -                                       | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Forestry.....  | 897              | 16.50                                   | 21,001                    | 29.40                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Fisheries.....   | 1,670            | 11.86                                   | 53,995                    | 13.48                                   | 10,004                    | 23.91                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Mining.....  | 13,227           | 4.14                                    | 970,425                   | 3.14                                    | 193,096                   | 4.04                                    | 120,290                   | 10.45                                   |
| Metal mining.....  | 459              | 22.44                                   | 44,906                    | 7.85                                    | 6,975                     | 17.19                                   | 8,264                     | 23.51                                   |
| Coal mining.....   | 965              | 14.40                                   | 176,797                   | 7.21                                    | 17,182                    | 15.51                                   | 1,015                     | 26.18                                   |
| Crude petroleum and natural gas.....                                     | 10,795           | 4.62                                    | 630,533                   | 4.04                                    | 151,255                   | 4.51                                    | 103,556                   | 11.25                                   |
| Quarrying and mining, not elsewhere classified.....                      | 1,008            | 14.48                                   | 118,189                   | 8.62                                    | 17,684                    | 13.64                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Contract construction.....   | 49,688           | 2.05                                    | 7,365,160                 | 1.18                                    | 899,101                   | 2.07                                    | 98,353                    | 12.11                                   |
| General contractors.....   | 17,326           | 3.41                                    | 4,736,689                 | 1.19                                    | 450,319                   | 2.57                                    | 70,705                    | 15.72                                   |
| Building construction.....   | 14,376           | 3.77                                    | 3,025,919                 | 1.73                                    | 241,425                   | 4.43                                    | 57,639                    | 19.19                                   |
| Heavy construction, except buildings.....                                | 1,466            | 11.46                                   | 49,025                    | 2.36                                    | 49,960                    | 7.07                                    | 5,684                     | 4.89                                    |
| General contractors not allocable.....                                   | 1,484            | 11.14                                   | 1,091,745                 | 1.35                                    | 158,934                   | 1.64                                    | 7,382                     | 14.47                                   |
| Special trade contractors.....   | 32,304           | 2.61                                    | 2,617,713                 | 2.56                                    | 447,160                   | 3.28                                    | 27,648                    | 15.44                                   |
| Plumbing, heating, and air conditioning.....                             | 4,609            | 6.92                                    | 501,822                   | 5.45                                    | 70,159                    | 7.55                                    | 3,464                     | 25.19                                   |
| Painting, paperhanging, and decorating.....                              | 4,627            | 7.13                                    | 224,480                   | 8.99                                    | 51,949                    | 9.26                                    | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Electrical work.....   | 3,021            | 8.51                                    | 351,452                   | 6.26                                    | 54,756                    | 9.17                                    | 2,812                     | 17.79                                   |
| Masonry, stonework, and plastering.....                                  | 4,799            | 6.90                                    | 357,855                   | 7.22                                    | 65,288                    | 8.57                                    | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Carpentering and flooring.....   | 3,835            | 7.80                                    | 225,472                   | 9.37                                    | 50,097                    | 10.14                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Roofing and sheet metal work.....  | 2,240            | 10.00                                   | 178,078                   | 8.65                                    | 28,587                    | 11.38                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Concrete work.....   | 1,763            | 11.23                                   | 169,838                   | 9.03                                    | 23,895                    | 12.67                                   | 1,469                     | 20.75                                   |
| Water well drilling.....   | 884              | 16.18                                   | 48,492                    | 18.59                                   | 10,022                    | 26.73                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Miscellaneous special trade contractors.....                             | 6,526            | 5.91                                    | 560,224                   | 6.31                                    | 92,407                    | 8.16                                    | 8,564                     | 15.90                                   |
| Contractors not allocable.....   | ( <sup>1</sup> ) | ( <sup>1</sup> )                        | 10,758                    | 10.95                                   | 1,622                     | 24.39                                   | -                         | -                                       |
| Manufacturing.....   | 32,665           | 2.50                                    | 5,530,670                 | 1.34                                    | 608,336                   | 2.24                                    | 64,031                    | 7.75                                    |
| Food and kindred products.....   | 2,570            | 8.25                                    | 1,045,579                 | 2.41                                    | 60,248                    | 4.77                                    | 3,834                     | 27.59                                   |
| Textile mill products.....   | 642              | 17.13                                   | 231,230                   | 4.41                                    | 16,984                    | 9.89                                    | 4,443                     | 1.68                                    |
| Apparel and other textile products.....                                  | 2,223            | 9.13                                    | 653,683                   | 4.13                                    | 58,576                    | 7.63                                    | 3,295                     | 30.50                                   |
| Lumber and wood products, except furniture.....                          | 5,513            | 6.28                                    | 794,812                   | 3.37                                    | 84,768                    | 5.79                                    | 8,741                     | 7.17                                    |
| Furniture and fixtures.....  | 1,271            | 12.90                                   | 158,415                   | 7.88                                    | 14,643                    | 12.93                                   | 1,642                     | 30.52                                   |
| Printing, publishing, and allied industries.....                         | 5,493            | 6.37                                    | 479,121                   | 5.15                                    | 87,504                    | 6.35                                    | 8,185                     | 13.42                                   |
| Chemical and allied products.....  | 540              | 18.70                                   | 288,801                   | 4.03                                    | 16,991                    | 13.11                                   | 4,245                     | 0.45                                    |
| Leather and leather products.....  | 296              | 26.69                                   | 60,731                    | 22.18                                   | 6,788                     | 23.41                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Stone, clay, and glass products.....                                     | 1,695            | 11.27                                   | 213,280                   | 8.35                                    | 26,761                    | 6.90                                    | 2,623                     | 30.04                                   |
| Primary metal industries.....  | 686              | 17.78                                   | 133,667                   | 7.09                                    | 15,918                    | 11.27                                   | 1,940                     | 17.08                                   |
| Fabricated metal products.....   | 2,143            | 9.89                                    | 362,136                   | 6.45                                    | 49,322                    | 7.57                                    | 2,659                     | 15.27                                   |
| Machinery, except electric.....  | 3,929            | 7.41                                    | 468,363                   | 5.82                                    | 83,889                    | 7.81                                    | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Electrical machinery, equipment, and supplies.....                       | 689              | 18.00                                   | 90,367                    | 8.51                                    | 9,778                     | 13.85                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Transportation equipment.....  | 744              | 16.94                                   | 86,253                    | 9.13                                    | 8,277                     | 13.05                                   | 1,200                     | 26.30                                   |
| Manufacturing, not elsewhere classified.....                             | 4,169            | 7.27                                    | 460,027                   | 4.97                                    | 67,624                    | 7.34                                    | 4,398                     | 28.85                                   |
| Manufacturing not allocable.....   | ( <sup>1</sup> ) | ( <sup>1</sup> )                        | ( <sup>1</sup> )          | ( <sup>1</sup> )                        | ( <sup>1</sup> )          | ( <sup>1</sup> )                        | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Transportation, communication, electric, gas, and sanitary services..... | 15,206           | 3.83                                    | 1,230,227                 | 3.21                                    | 172,144                   | 4.90                                    | 19,926                    | 10.50                                   |
| Local transportation.....  | 908              | 16.08                                   | 46,735                    | 19.44                                   | 7,604                     | 23.65                                   | 469                       | 30.79                                   |
| Taxicabs.....  | 261              | 30.27                                   | 10,915                    | 29.77                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Other.....   | 647              | 19.01                                   | 35,820                    | 23.69                                   | 6,926                     | 25.53                                   | 290                       | 33.06                                   |
| Trucking and warehousing.....  | 9,546            | 4.86                                    | 780,365                   | 4.33                                    | 98,982                    | 6.23                                    | 8,142                     | 17.79                                   |
| Trucking, local and long distance.....                                   | 8,430            | 5.20                                    | 615,642                   | 5.20                                    | 82,856                    | 7.05                                    | 6,891                     | 20.26                                   |
| Public warehousing and motor freight terminals.....                      | 1,116            | 13.71                                   | 164,723                   | 6.70                                    | 16,126                    | 12.29                                   | 1,251                     | 30.80                                   |
| Water transportation.....  | 925              | 15.68                                   | 54,592                    | 8.79                                    | 14,776                    | 8.90                                    | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Air transportation.....  | 239              | 31.38                                   | 31,553                    | 4.29                                    | 4,168                     | 7.58                                    | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Pipeline transportation.....   | ( <sup>1</sup> ) | ( <sup>1</sup> )                        | 24,699                    | 19.98                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Transportation services.....   | 965              | 14.51                                   | 149,265                   | 7.52                                    | 12,342                    | 17.09                                   | 2,234                     | 9.04                                    |
| Arrangement of transportation, except travel agencies.....               | ( <sup>1</sup> ) | ( <sup>1</sup> )                        | 26,308                    | 26.95                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Travel agencies.....   | 431              | 21.11                                   | 68,855                    | 10.16                                   | 3,594                     | 27.17                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Other transportation services.....                                       | 383              | 23.76                                   | 54,102                    | 9.59                                    | 5,557                     | 25.05                                   | 1,897                     | 7.87                                    |
| Communication.....   | 581              | 20.14                                   | 46,190                    | 14.18                                   | 7,309                     | 13.05                                   | 3,627                     | 7.34                                    |
| Electric, gas, and sanitary services.....                                | 1,979            | 10.86                                   | 96,828                    | 11.35                                   | 22,448                    | 15.30                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Wholesale and retail trade.....  | 209,324          | 0.89                                    | 34,432,268                | 0.57                                    | 2,444,455                 | 1.07                                    | 164,628                   | 4.60                                    |
| Wholesale trade.....   | 32,162           | 2.35                                    | 10,976,571                | 0.75                                    | 594,025                   | 2.24                                    | 37,591                    | 12.38                                   |
| Motor vehicles and automotive equipment.....                             | 1,971            | 9.79                                    | 398,046                   | 5.14                                    | 35,306                    | 10.39                                   | 1,593                     | 29.97                                   |
| Drugs, chemicals, and allied products.....                               | 1,074            | 13.97                                   | 171,570                   | 8.88                                    | 15,307                    | 15.18                                   | 671                       | 30.11                                   |
| Piece goods, notions, and apparel.....                                   | 1,787            | 10.30                                   | 510,822                   | 5.08                                    | 41,831                    | 11.35                                   | 1,256                     | 26.86                                   |
| Groceries and related products.....                                      | 4,780            | 5.29                                    | 3,083,811                 | 1.14                                    | 110,812                   | 3.60                                    | 9,190                     | 27.43                                   |
| Farm products—raw materials.....   | 2,373            | 8.13                                    | 1,824,191                 | 1.27                                    | 42,951                    | 7.37                                    | 4,020                     | 13.54                                   |
| Electrical goods.....  | 760              | 15.39                                   | 250,268                   | 4.06                                    | 16,721                    | 11.22                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Hardware, and plumbing and heating equipment and supplies.....           | 1,052            | 13.40                                   | 285,002                   | 7.13                                    | 26,317                    | 17.34                                   | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Machinery, equipment, and supplies.....                                  | 4,151            | 7.06                                    | 699,355                   | 3.68                                    | 69,151                    | 6.07                                    | 4,607                     | 26.68                                   |
| Alcoholic beverages.....   | 745              | 13.02                                   | 480,428                   | 3.02                                    | 19,758                    | 6.30                                    | ( <sup>1</sup> )          | ( <sup>1</sup> )                        |
| Lumber and construction materials.....                                   | 831              | 12.88                                   | 440,294                   | 2.91                                    | 21,935                    | 11.25                                   | 2,607                     | 20.90                                   |
| Wholesale trade, not elsewhere classified.....                           | 12,556           | 3.95                                    | 2,824,546                 | 1.71                                    | 192,836                   | 4.05                                    | 11,808                    | 30.05                                   |
| Wholesale trade not allocable.....                                       | ( <sup>1</sup> ) | ( <sup>1</sup> )                        | ( <sup>1</sup> )          | ( <sup>1</sup> )                        | ( <sup>1</sup> )          | ( <sup>1</sup> )                        | -                         | -                                       |

Footnote at end of table.

Table 7.2—PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Continued

| Industry  | Partnerships |                               | Business receipts  |                               | Net profit         |                               | Net loss           |                               |
|---|--------------|-------------------------------|--------------------|-------------------------------|--------------------|-------------------------------|--------------------|-------------------------------|
|   | Number       | Relative sampling variability | Amount             | Relative sampling variability | Amount             | Relative sampling variability | Amount             | Relative sampling variability |
|   | (1)          | (Percent)                     | (Thousand dollars) | (Percent)                     | (Thousand dollars) | (Percent)                     | (Thousand dollars) | (Percent)                     |
| Wholesale and retail trade—Continued  |              |                               |                    |                               |                    |                               |                    |                               |
| Retail trade.....   | 174,763      | 1.00                          | 22,939,597         | 0.80                          | 1,813,360          | 1.26                          | 125,310            | 4.76                          |
| Building materials, hardware, and farm equipment.....   | 11,237       | 4.10                          | 1,976,846          | 2.78                          | 148,313            | 4.22                          | 10,061             | 12.43                         |
| Building materials dealers.....   | 4,651        | 6.49                          | 814,837            | 4.43                          | 67,855             | 6.55                          | 4,353              | 17.91                         |
| Hardware stores.....  | 4,186        | 7.17                          | 489,482            | 6.30                          | 49,930             | 7.93                          | 3,202              | 26.12                         |
| Farm equipment dealers.....   | 2,400        | 7.54                          | 672,527            | 4.21                          | 30,528             | 6.46                          | 2,506              | 20.19                         |
| General merchandise stores.....   | 9,923        | 4.63                          | 1,242,322          | 3.41                          | 100,782            | 4.89                          | 7,104              | 14.49                         |
| Mail order houses.....  | 669          | 18.68                         | 63,051             | 6.90                          | 8,284              | 11.35                         | 272                | 33.36                         |
| Automatic merchandising machine operators.....  | 1,403        | 12.47                         | 126,342            | 9.79                          | 12,123             | 15.32                         | (1)                | (1)                           |
| Direct selling establishments.....  | 378          | 24.60                         | 43,750             | 16.07                         | (1)                | (1)                           | 107                | 33.05                         |
| Variety and other general merchandise stores.....   | 7,473        | 5.30                          | 1,009,179          | 3.94                          | 75,974             | 5.45                          | 5,949              | 16.46                         |
| Food stores.....  | 26,726       | 2.68                          | 4,895,215          | 1.83                          | 271,620            | 2.77                          | 17,371             | 14.22                         |
| Grocery stores.....   | 20,568       | 3.00                          | 4,247,330          | 1.93                          | 209,623            | 2.88                          | 12,257             | 15.68                         |
| Meat and fish markets.....  | 2,400        | 9.38                          | 319,872            | 8.50                          | 25,282             | 10.20                         | (1)                | (1)                           |
| Fruit stores and vegetable markets.....   | 339          | 25.37                         | 45,832             | 20.47                         | 3,582              | 25.39                         | 25                 | 15.78                         |
| Candy, nut, and confectionery stores.....   | 920          | 15.98                         | 63,739             | 17.85                         | 7,011              | 21.13                         | (1)                | (1)                           |
| Retail bakeries.....  | 1,214        | 13.67                         | 110,925            | 14.50                         | 16,583             | 16.45                         | (1)                | (1)                           |
| Dairy products and other food stores.....   | 1,285        | 13.07                         | 107,517            | 12.62                         | 9,539              | 19.51                         | (1)                | (1)                           |
| Automotive dealers.....   | 34,880       | 2.38                          | 5,917,306          | 1.59                          | 328,057            | 2.70                          | 21,951             | 8.85                          |
| Motor vehicle dealers.....  | 7,348        | 4.57                          | 2,772,507          | 1.53                          | 94,895             | 3.83                          | 8,142              | 15.65                         |
| Tire, battery, and accessory dealers.....   | 3,345        | 7.95                          | 400,594            | 7.32                          | 38,626             | 10.06                         | 3,189              | 21.80                         |
| Gasoline service stations.....  | 21,762       | 3.14                          | 2,473,587          | 3.14                          | 177,662            | 3.86                          | 7,690              | 14.71                         |
| Other automotive dealers.....   | 2,425        | 9.36                          | 270,618            | 7.33                          | 16,884             | 11.94                         | 2,930              | 21.40                         |
| Apparel and accessory stores.....   | 11,166       | 4.35                          | 1,265,809          | 3.92                          | 145,753            | 5.08                          | 7,927              | 20.45                         |
| Women's ready-to-wear and accessory stores, and fur shops.....                                      | 4,816        | 6.81                          | 445,398            | 6.52                          | 47,863             | 8.29                          | 2,338              | 24.10                         |
| Other apparel and accessory stores.....   | 6,350        | 5.70                          | 820,411            | 4.91                          | 97,890             | 6.39                          | 5,589              | 27.19                         |
| Furniture, home furnishings, and equipment stores.....  | 11,315       | 4.27                          | 1,455,227          | 3.55                          | 153,389            | 4.74                          | 8,824              | 22.47                         |
| Furniture stores.....   | 3,833        | 7.07                          | 663,629            | 4.99                          | 69,736             | 6.80                          | 2,876              | 26.19                         |
| Home furnishings and equipment stores, except appliances.....                                       | 2,327        | 9.76                          | 224,749            | 9.49                          | 23,991             | 12.35                         | 1,638              | 27.31                         |
| Household appliances, radio, TV, and music stores.....  | 5,155        | 6.46                          | 566,849            | 5.93                          | 59,662             | 7.81                          | (1)                | (1)                           |
| Eating and drinking places.....   | 35,132       | 2.52                          | 2,451,612          | 2.75                          | 295,965            | 3.46                          | 28,721             | 12.07                         |
| Eating places.....  | 23,233       | 3.10                          | 1,807,946          | 3.23                          | 203,962            | 4.10                          | 22,167             | 15.10                         |
| Drinking places.....  | 11,899       | 4.45                          | 643,666            | 5.33                          | 92,003             | 6.47                          | 6,554              | 13.85                         |
| Drug and proprietary stores.....  | 5,175        | 5.93                          | 910,693            | 4.84                          | 99,658             | 6.30                          | 3,282              | 23.85                         |
| Liquor stores.....  | 5,237        | 6.19                          | 779,119            | 5.45                          | 60,649             | 7.02                          | 1,912              | 21.62                         |
| Antique and secondhand stores.....  | 2,396        | 9.93                          | 96,247             | 13.83                         | 14,576             | 18.35                         | 1,933              | 20.39                         |
| Sporting goods stores and bicycle shops.....  | 1,817        | 11.23                         | 146,701            | 11.90                         | 12,741             | 16.02                         | 1,273              | 28.87                         |
| Jewelry stores.....   | 2,060        | 10.49                         | 181,771            | 11.16                         | 29,226             | 16.53                         | (1)                | (1)                           |
| Fuel and ice dealers.....   | 1,243        | 13.03                         | 160,359            | 9.66                          | 18,195             | 14.98                         | (1)                | (1)                           |
| Florists.....   | 2,091        | 10.71                         | 105,313            | 13.28                         | 13,194             | 15.73                         | 1,294              | 27.62                         |
| Cigar stores and stands.....  | 429          | 23.31                         | 23,371             | 25.50                         | (1)                | (1)                           | (1)                | (1)                           |
| Newsstands.....   | 249          | 28.92                         | 25,377             | 23.15                         | 2,847              | 32.42                         | (1)                | (1)                           |
| Retail trade, not elsewhere classified.....   | 13,397       | 4.04                          | 1,289,941          | 3.68                          | 114,557            | 5.96                          | 9,583              | 11.73                         |
| Retail trade not allocable.....   | 290          | 28.28                         | (1)                | (1)                           | (1)                | (1)                           | (1)                | (1)                           |
| Wholesale and retail trade not allocable.....   | 2,399        | 8.71                          | 516,140            | 5.88                          | 37,070             | 7.96                          | 1,727              | 32.78                         |
| Finance, insurance, and real estate.....  | 298,531      | 0.73                          | 9,397,480          | 1.27                          | 2,263,400          | 1.53                          | 1,195,541          | 3.71                          |
| Finance.....  | 65,765       | 1.83                          | 2,630,169          | 0.75                          | 933,378            | 2.14                          | 270,978            | 8.91                          |
| Banking.....  | 1,191        | 34.55                         | 48,526             | 8.62                          | 14,028             | 4.98                          | (1)                | (1)                           |
| Credit agencies other than banks.....   | 3,037        | 8.89                          | 61,555             | 19.36                         | 41,476             | 17.47                         | (1)                | (1)                           |
| Security and commodity brokers, dealers, exchanges, and services.....                               | 6,761        | 5.38                          | 2,311,042          | 0.50                          | 589,173            | 1.63                          | 53,606             | 10.34                         |
| Security underwriting syndicates.....   | 1,638        | 9.77                          | 81,988             | 4.21                          | 30,488             | 10.30                         | (1)                | (1)                           |
| Security brokers, dealers, and flotation companies.....   | 4,490        | 6.82                          | 2,167,507          | 0.48                          | 538,687            | 1.62                          | 31,977             | 7.69                          |
| Commodity contracts brokers and dealers, security and commodity exchanges, and allied services..... | 633          | 18.96                         | 61,547             | 6.18                          | 19,998             | 13.09                         | 9,621              | 9.01                          |
| Holding and investment companies.....   | 55,776       | 2.02                          | 209,046            | 4.79                          | 288,701            | 5.53                          | 216,587            | 10.85                         |
| Investment clubs.....   | 14,975       | 3.99                          | 16,754             | 15.24                         | 9,040              | 18.43                         | 9,747              | 21.24                         |
| Common trust funds.....   | 766          | 15.40                         | 120,817            | 6.43                          | 136,599            | 5.96                          | (1)                | (1)                           |
| Other holding and investment companies.....   | 40,035       | 2.41                          | 71,475             | 8.08                          | 143,062            | 9.52                          | 206,686            | 11.32                         |
| Insurance agents, brokers, and service.....   | 11,301       | 4.51                          | 757,597            | 4.21                          | 230,914            | 5.89                          | 2,658              | 21.91                         |
| Real estate.....  | 221,465      | 0.91                          | 6,009,714          | 1.90                          | 1,099,108          | 2.31                          | 921,905            | 4.05                          |
| Operators, except developers, and lessors of buildings.....   | 182,471      | 1.03                          | 5,125,407          | 2.13                          | 749,379            | 2.84                          | 785,906            | 4.36                          |
| Lessors of real property other than buildings.....  | 17,402       | 3.70                          | 41,514             | 15.82                         | 65,760             | 8.61                          | 32,178             | 16.97                         |
| Agents, brokers, and managers.....  | 10,402       | 4.75                          | 424,730            | 6.06                          | 117,969            | 8.35                          | 33,182             | 13.81                         |
| Title abstract companies.....   | (1)          | (1)                           | (1)                | (1)                           | (1)                | (1)                           | (1)                | (1)                           |
| Subdividers and developers.....   | 8,786        | 5.06                          | 272,764            | 6.12                          | 107,844            | 6.17                          | 61,677             | 21.02                         |
| Operative builders.....   | 1,346        | 11.66                         | 84,295             | 6.08                          | 33,731             | 7.65                          | 8,492              | 23.29                         |
| Combinations of real estate, insurance, loans, and law offices.....                                 | 901          | 15.98                         | 63,878             | 18.31                         | 21,668             | 19.99                         | (1)                | (1)                           |
| Services.....   | 176,276      | 1.02                          | 16,226,295         | 0.90                          | 6,039,231          | 1.22                          | 216,081            | 5.42                          |
| Hotels, rooming houses, camps, and other lodging places.....  | 12,006       | 4.36                          | 843,348            | 4.11                          | 109,816            | 6.08                          | 46,372             | 15.08                         |
| Hotels.....   | 2,107        | 10.16                         | 307,186            | 5.86                          | 29,921             | 7.91                          | 10,131             | 23.03                         |
| Tourist courts and motels.....  | 6,154        | 6.09                          | 449,693            | 6.06                          | 66,496             | 8.54                          | 29,695             | 21.69                         |
| Trailer parks and camps.....  | 2,840        | 9.19                          | 65,260             | 15.98                         | 11,588             | 22.08                         | 4,758              | 24.75                         |
| Other lodging places.....   | 905          | 16.24                         | 21,209             | 26.45                         | 1,811              | 24.42                         | (1)                | (1)                           |
| Personal services.....  | 30,522       | 2.75                          | 1,209,436          | 3.49                          | 251,123            | 4.16                          | 13,143             | 11.59                         |
| Coin-operated laundries and dry cleaning.....   | 4,251        | 7.55                          | 108,790            | 10.63                         | 21,107             | 14.53                         | 2,330              | 23.25                         |
| Other laundries and dry cleaning plants.....  | 7,442        | 5.60                          | 441,624            | 6.14                          | 65,415             | 7.45                          | 5,473              | 22.17                         |
| Photographic studios.....   | 1,249        | 13.69                         | 72,428             | 16.22                         | 15,408             | 22.52                         | 1,741              | 26.35                         |
| Beauty shops.....   | 8,449        | 5.33                          | 213,311            | 7.19                          | 47,123             | 7.70                          | 1,536              | 21.30                         |
| Barber shops.....   | 4,956        | 6.96                          | 94,066             | 9.14                          | 36,768             | 8.84                          | 607                | 29.40                         |
| Shoe repair shops, shoe shine parlors, and hat cleaning shops.....                                  | 609          | 19.87                         | 17,219             | 27.63                         | 5,170              | 24.67                         | -                  | -                             |
| Funeral service and crematories.....  | 2,821        | 8.97                          | 237,538            | 8.66                          | 53,480             | 10.99                         | (1)                | (1)                           |
| Garment pressing, alteration, and repair.....   | (1)          | (1)                           | (1)                | (1)                           | (1)                | (1)                           | -                  | -                             |
| Other personal services.....  | 637          | 19.47                         | 19,948             | 30.95                         | (1)                | (1)                           | (1)                | (1)                           |
| Business services.....  | 25,928       | 2.98                          | 1,176,549          | 3.31                          | 252,696            | 4.85                          | 54,902             | 9.37                          |
| Advertising.....  | 1,225        | 13.55                         | 116,668            | 9.32                          | 15,027             | 15.97                         | (1)                | (1)                           |
| Services to buildings.....  | 2,435        | 9.90                          | 85,709             | 11.95                         | 20,809             | 13.69                         | (1)                | (1)                           |
| Consulting services.....  | 1,815        | 11.35                         | 109,615            | 11.23                         | 34,297             | 15.16                         | (1)                | (1)                           |
| Other business services.....  | 20,453       | 3.37                          | 864,557            | 3.92                          | 182,603            | 5.74                          | 47,699             | 8.68                          |

Footnote at end of table.



Table 7.2—PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF SELECTED ESTIMATES, BY INDUSTRY—Continued

| Industry   | Partnerships |  | Business receipts            |  | Net profit                   |  | Net loss                     |  |
|--|--------------|--|------------------------------|--|------------------------------|--|------------------------------|--|
|  | Number       | Relative sampling variability<br>(Percent) | Amount<br>(Thousand dollars) | Relative sampling variability<br>(Percent) | Amount<br>(Thousand dollars) | Relative sampling variability<br>(Percent) | Amount<br>(Thousand dollars) | Relative sampling variability<br>(Percent) |
|  |              |  |                              |  |                              |  |                              |  |
|  | (1)          | (2)  | (3)                          | (4)  | (5)                          | (6)  | (7)                          | (8)  |
| Services—Continued   |              |  |                              |  |                              |  |                              |  |
| Automobile parking, repair, and services.....                  | 17,652       | 3.03                                       | 814,538                      | 4.03                                       | 143,170                      | 5.73                                       | 11,373                       | 12.26                                      |
| Automobile parking.....  | 734          | 17.71                                      | 32,154                       | 15.09                                      | 0,118                        | 20.75                                      | 780                          | 29.76                                      |
| T-p and body repair shops.....                                 | 2,958        | 8.92                                       | 160,003                      | 10.44                                      | 29,562                       | 12.77                                      | (1)                          | (1)  |
| General repair shops.....                                      | 9,029        | 5.13                                       | 420,261                      | 6.74                                       | 83,065                       | 7.62                                       | 3,623                        | 20.83                                      |
| Tire, paint, and other repair shops.....                       | 1,019        | 15.11                                      | 72,530                       | 14.93                                      | 11,774                       | 19.58                                      | (1)                          | (1)  |
| Other automobile services, except repair.....                  | 3,912        | 7.80                                       | 128,990                      | 11.14                                      | 17,657                       | 18.91                                      | 0,111                        | 18.50                                      |
| Repair services, except automobile.....                        | 7,795        | 5.52                                       | 292,597                      | 7.08                                       | 59,845                       | 8.28                                       | 2,370                        | 19.07                                      |
| Radio and TV Repair shops.....                                 | 999          | 15.52                                      | 36,754                       | 22.01                                      | 0,014                        | 23.60                                      | (1)                          | (1)  |
| Electrical repair shops, except radio and TV.....              | 1,256        | 13.69                                      | 47,280                       | 16.31                                      | 11,147                       | 19.88                                      | (1)                          | (1)  |
| Reupholstery and furniture repair.....                         | 1,256        | 13.85                                      | 33,773                       | 17.54                                      | 7,900                        | 18.80                                      | (1)                          | (1)  |
| Other repair services, except automobile.....                  | 4,284        | 7.47                                       | 174,790                      | 9.40                                       | 35,134                       | 11.27                                      | 1,356                        | 22.82                                      |
| Motion pictures.....   | 1,744        | 11.12                                      | 267,493                      | 5.82                                       | 39,954                       | 8.24                                       | (1)                          | (1)  |
| Production, distribution, and related services.....            | 518          | 20.27                                      | 123,176                      | 4.83                                       | 13,890                       | 4.13                                       | (1)                          | (1)  |
| Theaters.....  | 1,220        | 13.30                                      | 144,317                      | 9.97                                       | 26,064                       | 12.43                                      | (1)                          | (1)  |
| Amusement and recreation services, except motion pictures..... | 11,730       | 4.47                                       | 474,983                      | 4.80                                       | 82,614                       | 6.88                                       | 43,582                       | 11.35                                      |
| Theatrical producers, bands, orchestras, and entertainers..... | 2,453        | 9.74                                       | 129,021                      | 7.97                                       | 25,683                       | 11.99                                      | 5,411                        | 10.90                                      |
| Bowling alleys, and billiard and pool parlors.....             | 1,680        | 11.90                                      | 76,263                       | 13.27                                      | 8,643                        | 20.37                                      | 2,370                        | 27.01                                      |
| Other amusement and recreation services.....                   | 7,597        | 5.58                                       | 269,699                      | 6.57                                       | 48,288                       | 9.22                                       | 35,801                       | 13.60                                      |
| Medical and Health services.....                               | 23,715       | 2.81                                       | 4,090,250                    | 2.07                                       | 2,093,207                    | 2.54                                       | 11,426                       | 22.29                                      |
| Offices of physicians and surgeons.....                        | 15,780       | 3.37                                       | 3,022,392                    | 2.48                                       | 1,759,490                    | 2.83                                       | (1)                          | (1)  |
| Offices of dentists and dental surgeons.....                   | 2,275        | 9.93                                       | 214,024                      | 10.19                                      | 90,422                       | 11.31                                      | (1)                          | (1)  |
| Offices of osteopathic physicians.....                         | (1)          | (1)  | 20,319                       | 32.30                                      | 12,714                       | 34.40                                      | (1)                          | (1)  |
| Offices of chiropractors.....                                  | (1)          | (1)  | (1)                          | (1)  | (1)                          | (1)  | (1)                          | (1)  |
| Hospitals.....   | 500          | 15.19                                      | 250,369                      | 4.13                                       | 63,231                       | 8.98                                       | (1)                          | (1)  |
| Medical laboratories.....                                      | 1,539        | 11.90                                      | 104,833                      | 10.99                                      | 82,946                       | 14.86                                      | (1)                          | (1)  |
| Dental laboratories.....                                       | 360          | 25.83                                      | 23,695                       | 27.92                                      | 7,907                        | 28.18                                      | -                            | -  |
| Sanatoria, and convalescent and rest homes.....                | 1,601        | 11.18                                      | 250,368                      | 7.85                                       | 23,037                       | 11.91                                      | (1)                          | (1)  |
| Registered and practical nurses.....                           | -            | -  | -                            | -  | -                            | -  | -                            | -  |
| Other medical services.....                                    | 1,335        | 12.88                                      | 138,557                      | 11.72                                      | 44,398                       | 13.68                                      | (1)                          | (1)  |
| Legal services.....  | 24,728       | 4.80                                       | 3,894,897                    | 1.94                                       | 2,131,050                    | 2.08                                       | (1)                          | (1)  |
| Educational services.....                                      | 2,483        | 9.87                                       | 55,467                       | 10.39                                      | 10,368                       | 17.22                                      | 2,090                        | 24.37                                      |
| Engineering services.....                                      | 3,035        | 8.34                                       | 583,552                      | 3.79                                       | 112,991                      | 6.04                                       | 3,067                        | 23.78                                      |
| Architectural services.....                                    | 3,793        | 7.25                                       | 682,929                      | 4.35                                       | 154,959                      | 6.03                                       | 2,944                        | 31.13                                      |
| Certified public accountants.....                              | 6,146        | 5.73                                       | 1,360,763                    | 2.93                                       | 443,808                      | 3.90                                       | (1)                          | (1)  |
| Other accounting, auditing, and bookkeeping services.....      | 3,866        | 7.84                                       | 419,989                      | 3.99                                       | 134,270                      | 5.42                                       | (1)                          | (1)  |
| Other services.....  | 1,133        | 14.39                                      | 54,504                       | 14.94                                      | 14,354                       | 11.97                                      | 1,478                        | 12.87                                      |
| Nature of business not allocable.....                          | 1,824        | 11.51                                      | 35,390                       | 14.89                                      | 11,113                       | 9.90                                       | 1,148                        | 20.08                                      |

<sup>1</sup>Sample is too small to yield a reliable estimate of sampling variability.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

# 1968 Forms and Instructions

## CONTENTS

- U. S. Individual Tax Return, Form 1040, 270
  - Schedule C, Profit (or Loss) from Business or Profession, 282
  - Schedule F, Schedule of Farm Income and Expenses, 285
- U. S. Partnership Return of Income, Form 1065, 288
- U. S. Small Business Corporation Income Tax Return, Form 1120S, 296
- U. S. Corporation Income Tax Return, Form 1120, 303



Form **1040****U.S. Individual Income Tax Return**

U.S. Treasury Department, Internal Revenue Service

for the year January 1–December 31, 1968,

**1968**

or other taxable year beginning \_\_\_\_\_, 1968, ending \_\_\_\_\_, 19\_\_\_\_

Please print or type

First name and initial (If joint return, use first names and middle initials of both)

Last name

Your social security number

Home address (Number and street or rural route)

Your occupation

City, town or post office, and State

ZIP code

Spouse's social security number

Enter below name and address used on your return for 1967 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1967 names and addresses.

Spouse's occupation

Your present employer and address

**Your Filing Status—check only one:**1a ☐ Single1b ☐ Married filing joint return (even if only one had income)1c ☐ Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here \_\_\_\_\_1d ☐ Unmarried Head of Household1e ☐ Surviving widow(er) with dependent child**Your Exemptions** Regular 65 or over Blind2a Yourself . . . ☐ ☐ ☐ Enter number of boxes checked ▶2b Spouse . . . ☐ ☐ ☐

3a First names of your dependent children who lived with you \_\_\_\_\_ Enter number ▶

3b Number of other dependents (from page 2, Part I, line 3)

4 Total exemptions claimed . . . ▶

Please attach Copy B of Form W-2 here

Income  
If joint return include all income of both husband and wifeFind tax from table  
—OR—

Figure tax using tax rate schedules

5 Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation

6 Other income (from page 2, Part II, line 8)

7 Total (add lines 5 and 6)

8 Adjustments to income (from page 2, Part III, line 5)

9 Total income ("adjusted gross income") (subtract line 8 from line 7)

10 If you do not itemize deductions and line 9 is under \$5,000, find tax in tables on pages 12–14 of instructions. Omit lines 11a, b, c, or d. Enter tax on line 12a.

11a If you itemize deductions, enter total from page 2, Part IV, line 17. If you do not itemize deductions, and line 9 is \$5,000 or more enter the larger of: (1) 10 percent of line 9; OR (2) \$200 (\$100 if married and filing separate return) plus \$100 for each exemption claimed on line 4, above. Deduction under (1) or (2) limited to \$1,000 (\$500 if married and filing separately).

11b Subtract line 11a from line 9. Enter balance on this line

11c Multiply total number of exemptions on line 4, above, by \$600

11d Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) Enter tax on line 12a.

12a Tax (Check if from: Tax Table ☐, Tax Rate Schedule ☐, Sch. D ☐, or Sch. G ☐)

12b Tax surcharge. If line 12a is less than \$734, find surcharge from tables on page 10 of instructions. If line 12a is \$734 or more, multiply amount on line 12a by .075 and enter result. (If you claim retirement income credit, use Schedule B (Form 1040) to figure surcharge.)

12c Total (add lines 12a and 12b)

13 Total credits (from page 2, Part V, line 4)

14a Income tax (subtract line 13 from line 12c)

14b Tax from recomputing prior year investment credit (attach statement)

15 Self-employment tax (Schedule C-3 or F-1)

16 Total tax (add lines 14a, 14b, and 15)

17 Total Federal income tax withheld (attach Forms W-2)

18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.)

19 ☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—Form 2439

20 1968 Estimated tax payments (include 1967 overpayment allowed as a credit)

21 Total (add lines 17, 18, 19, and 20)

22 If payments (line 21) are less than tax (line 16), enter Balance Due. Pay in full with this return

23 If payments (line 21) are larger than tax (line 16), enter Overpayment

24 Amount of line 23 you wish credited to 1969 Estimated Tax

25 Subtract line 24 from 23. Apply to: ☐ U.S. Savings Bonds, with excess refunded or ☐ Refund only

Make check or money order payable to Internal Revenue Service.

Please attach Check or Money Order here

Your Tax, Credits, and Payments

Balance Due or Refund

Sign here

Your signature

Date

Signature of preparer other than taxpayer

Date

Spouse's signature (If filing jointly, BOTH must sign even if only one had income)

Address

68-16-80150-1

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

**Part I Exemptions** Complete only for dependents claimed on line 3b, page 1

Form 1040—1968—Page 2

| (a) NAME (if more space is needed attach schedule)                                     | (b) Relationship | (c) Months lived in your home. If born or died during year write "B" or "D" | (d) Did dependent have income of \$600 or more? | (e) Amount YOU furnished for dependent's support, if 100% write "ALL" | (f) Amount furnished by OTHERS including dependent. |
|--|------------------|---|---|---|---|
| 1  |                  |   |   | \$  | \$  |
| 2  |                  |   |   |   |   |
| 3 Total number of dependents listed above. Enter here and on page 1, line 3b . . . . . |                  |   |   |   |   |

**Part II Income from sources other than wages, etc.**

1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly) . . . . .

1b Exclusion (see instructions). . . . .

1c Capital gain distributions (see page 5 of instructions). . . . .

1d Nontaxable distributions (see page 5 of instructions). . . . .

1e Total (add lines 1b, 1c, and 1d) . . . . .

1f Taxable dividends (line 1a less line 1e—  
not less than zero) . . . . .

**Interest** (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions. . . . .

Other interest (on bank deposits, bonds, tax refunds, etc.) . . . . .

2 Total interest income . . . . .

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B) . . . . .

4 Business income or loss (attach Schedule C) . . . . .

5 Sale or exchange of property (attach Schedule D) . . . . .

6 Farm income or loss (attach Schedule F) . . . . .

Miscellaneous income (state nature and source) . . . . .

7 Total miscellaneous income . . . . .

8 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7).  
Enter here and on page 1, line 6 . . . . .

**Part III Adjustments to income**

1 "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement) . . . . .

2 Moving expenses (attach Form 3903) . . . . .

3 Employee business expense (attach Form 2106 or other statement) . . . . .

4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE) . . . . .

5 TOTAL ADJUSTMENTS (lines 1 through 4).  
Enter here and on page 1, line 8 . . . . .

**Part IV Itemized deductions—Use only if you do not use tax table or standard deduction.**

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list.

1 One-half of insurance premiums for medical care (but not more than \$150) . . . . .

2 Total cost of medicine and drugs . . . . .

3 Enter 1% of line 9, page 1 . . . . .

4 Subtract line 3 from line 2 (not less than zero) . . . . .

5 Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1) . . . . .

6 Total (add lines 4 and 5) . . . . .

7 Enter 3% of line 9, page 1 . . . . .

8 Subtract line 7 from line 6 (not less than zero) . . . . .

9 Total (add lines 1 and 8) . . . . .

Contributions.—Cash—including checks, money orders, etc. (itemize) . . . . .

10 Total cash contributions . . . . .

11 Other than cash (see instructions for required statement). Enter total of such items here . . . . .

12 Carryover from prior years (see page 7 of instr.) . . . . .

13 Total contributions (add lines 10, 11, and 12—see instructions for limitation) . . . . .

Taxes.—Real estate . . . . .

State and local gasoline . . . . .

General sales (see page 15 of instructions) . . . . .

State and local income . . . . .

Personal property . . . . .

14 Total taxes . . . . .

Interest expense.—Home Mortgage . . . . .

Installment purchases . . . . .

Other (Itemize) . . . . .

15 Total interest expense . . . . .

Miscellaneous deductions.—(see page 8 of instructions) . . . . .

16 Total miscellaneous . . . . .

17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11a . . . . .

**Part V Credits**

1 Retirement income credit (Schedule B) . . . . .

2 Investment credit (Form 3468) . . . . .

3 Foreign tax credit (Form 1116) . . . . .

4 TOTAL CREDITS (for page 1, line 13) . . . . .

EXPENSE ACCOUNTS—If you had an expense allowance or charged expenses to your employer, check here ☐ and see page 6 of instructions.



## Use of Form 1040A

You may use Form 1040A, if: (1) Your income was less than \$10,000, AND (2) it consisted of wages subject to withholding tax and not more than \$200 total of other wages, interest, and dividends, AND (3) Instead of itemizing deductions, you wish to use the Tax Table or take the standard deduction.

The instructions for Form 1040A provide further information about its use.

## Use of Form 1040

Generally, if your income was entirely from salary, wages, interest, dividends, and sources other than those for which schedules (B, C, D, and F) are required, you will need only Form 1040. You can use it whether you take the standard deduction or itemize your deductions.

Schedules and forms which may be required in addition to Form 1040 include:

- Schedule B for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;
- Schedule C for income from a personally owned business;
- Schedule D for income from the sale or exchange of property;
- Schedule F for income from farming;
- Schedule G for income averaging;
- Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;
- Form 2106, Statement of Employee Business Expenses;
- Form 2120, Multiple Support Declaration;
- Form 2210, Statement Relating to Underpayment of Estimated Tax by Individuals;
- Form 2440, Statement to Support Exclusion of Sick Pay;
- Form 2441, Statement of Expenses for Care of Children and Certain Other Dependents;
- Form 3903, Moving Expense Adjustment;
- Form 4136, Computation of Credit for Federal Tax on Gasoline and Lubricating Oil; and
- Form 4137, Computation of Social Security Tax on Unreported Tip Income.

Obtain these schedules and forms, as well as other supporting schedules, from the District Director.

**Who Must File a Tax Return.**—Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more income must file; except

that if you are 65 or over, you must file if you had income of \$1,200 or more.

If you had income of less than these amounts, you should file a return to get a refund if tax was withheld. Generally, a married person with income less than her (his) personal exemption will be subject to the smaller tax or get the larger refund by filing a joint return.

You must also file a return and pay any tax due if you have net earnings from self-employment of \$400 or more. See separate Schedules C-3 and F-1.

**Earned Income From Sources Outside the United States.**—To determine whether an income tax return must be filed, you must compute income without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, attach Form 2555 to your return.

**Social Security Number.**—Be sure to enter your number in the space provided, exactly as shown on your card if incorrect or not shown on the label. If you are married, be sure to enter the number of your wife (husband).

If you need a number, file application Form SS-5 with the local office of the Social Security Administration. File the application early to make certain you receive your card before the deadline for filing your return. If you file an application but do not receive your card by that date, file your return and enter "Applied for" in the space provided for the number.

**Members of Armed Forces.**—A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

**When and Where to File.**—Please file as early as possible with one of the addresses shown in the mailing instructions on page 9. File your return on or after January 1, 1969, but not later than April 15, 1969.

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens excluding income under section 911 (earned income from sources without the United States) or 931 (income from sources within possessions of the United States) should file with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

Taxpayers with Puerto Rico addresses and all taxpayers excluding income under section 933 (income from sources within Puerto Rico) should file with the Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Avenue and Bolivia Street, Hato Rey, Puerto Rico 00917.

**How to Pay.**—The balance of tax shown to be due on Form 1040, page 1, line 22, must be paid in full with your return if it amounts to \$1 or more. Make checks or money orders payable to "Internal Revenue Service." Please write your social security number on your check or money order.

**Tax Due or Refund Under \$1.**—Balances due of less than \$1 need not be paid, and overpayments of less than \$1 will be refunded only upon separate application.

**Rounding Off to Whole Dollars.**—The money items on your return and schedules may be shown in whole dollars. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

**Deceased Taxpayers.**—Where a person died in 1968, or in 1969 before filing a return for 1968, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate that she (he) is filing as surviving wife (husband) in the signature area of the return.

Enter the date of death in the name and address area of the return. If a refund is due, attach Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer.

**Where to Get Forms.**—As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from an Internal Revenue Service office, and also at many banks and post offices.

**Attachments to the Return.**—All applicable items of income, adjustments, tax computation and deductions should be filled in on the official return forms and schedules. If more space is needed attach statements following the format of the official forms and attach them in the same order. The totals indicated on the supporting statements should also be entered on the proper lines of the official forms.

The computations of social security self-employment tax and earnings must be submitted on the official forms, Schedules C-3 and F-1. The computation of employee F.I.C.A. tax on unreported tips must be submitted on the official Form 4137.

**Form W-2 Missing or Incorrect.**—Only your employer can issue or correct a Form W-2. If you have not received a Form W-2 from your employer by January 31, or the Form W-2 he gave you is incorrect, contact him as soon as possible.

## Married Persons—Joint or Separate Returns

**Advantages of a Joint Return.**—Generally, it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return, which often result in a lower tax than would result from separate returns.

**How To Prepare a Joint Return.**—You must include all income, exemptions and deductions of both husband and wife. In the return heading, list both names, including middle initials. (For example: "John F. and Mary L. Doe.") Both must sign the return unless the husband is a serviceman in the Vietnam combat zone. In this instance, the wife should write in the space provided for her husband's signature that he is in the military service in Vietnam.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

When a joint return is filed, each assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

**How To Prepare a Separate Return.**—Separate returns may be filed by husband and wife where each has income of his own. In such case each should report his or her own income, exemptions, and deductions in separate returns. Only the name of the filer should be entered in the name and address area of the return. Check the box "Married filing separately," page 1, line 1c of the return, write wife's (husband's) first name in space provided, and enter both social security numbers in spaces to right of name and address area. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half. See Publication 555, Community Property and the Federal Income Tax, available at the District Director's office.)

If one itemizes and claims actual deductions, then both must do so. If one uses the 10 percent standard deduction, the other may not use the minimum standard deduction which for a separate

return is \$100 plus \$100 for each exemption claimed on page 1, line 4.

A separate return may also be filed where only the husband or wife had income. Enter only the name of the one having income in the name and address area. Check the box "Married filing separately," page 1, line 1c of the return. To claim the exemption for your wife or husband, check the boxes on page 1, line 2.

**Changes in Marital Status.**—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced (and not remarried) or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally in such a case a joint return may be filed for the year. You may also be entitled to the benefits of a joint return for the 2 years following the death of your husband or wife. (See "Widows and Widowers," under "Special Computations" below.)

## Special Computations

**Unmarried Head of Household.**—The law provides special tax rates for any individual who qualifies as a "Head of Household." (See Schedule III, page 11, and Tax Table B, page 13.) Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of

abode and as a member of such household by (1) any related person other than your unmarried child or stepchild (see list on page 4) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

The home you maintain for your father and mother need not be your residence.

**Widows and Widowers.**—Under certain conditions, a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her

tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return were being filed. (See Schedule II, page 11, and Tax Table B, page 13.) However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer (a) must not have remarried, (b) must maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or his wife) for the year of death.

## Reporting Your Income

All income in whatever form received which is not specifically exempt must be included in your income tax return, even though it may be offset by adjustments or deductions. Examples are given below.

### Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.  
Dividends.  
Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.  
Interest on tax refunds.  
Interest on bank deposits, bonds, notes.  
Interest on U.S. Savings Bonds.  
Profits from business or profession.  
Your share of partnership profits.  
Supplemental annuities under Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from sales or exchanges of real estate, securities, or other property.

Pensions, annuities, endowments.

Rents and royalties.

Your share of estate or trust income.

Employer unemployment benefits (S.U.B.).

Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

### Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.  
Dividends on veterans' insurance.  
Life insurance proceeds upon death.  
Workmen's compensation, insurance, damages, etc., for injury or sickness.  
Interest on State and municipal bonds.  
Federal Social Security benefits.  
Gifts, inheritances, bequests.

## Instructions for Page 1 of Form 1040

### Exemptions (\$600 for Each Allowable Exemption)

#### Line 2—You and Wife

**For You.**—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind

and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1968. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1, 1969, you get the additional exemption for age on your return for 1968.

**For Your Wife.**—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and was not the dependent of another taxpayer. You are not entitled to an exemp-



tion for your wife on your return if she files a separate return for any reason. (For example, to obtain a refund of tax withheld where her income is less than \$600.) Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

**In Case of Death.**—If your wife or husband died during 1968, the number of her or his exemptions is determined as of the date of death.

**Proof of Blindness.**—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (a) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (b) that the widest diameter of the visual field subtends an angle no greater than 20°.

### Line 3—Children, Other Dependents

Enter on line 3a the first names and the total number of your dependent children who lived with you during 1968.

Enter on line 3b the total number of dependents from page 2, Part I, line 3 of your return.

Each child, stepchild and other dependent claimed must meet all of the following tests:

- 1. Income.**—Received less than \$600 income. (If the child was under 19 or was a student, this limitation does not apply.)
- 2. Support.**—Received more than half of his or her support from you (or from husband or wife if a joint return is filed). (See definition of support on this page.)
- 3. Married Dependents.**—Did not file a joint return with her husband (or his wife).
- 4. Nationality.**—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.
- 5. Relationship.**—EITHER (a) for your entire taxable year had your home as his principal place of abode and was a member of your household; OR (b) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

|             |                |                                    |
|-------------|----------------|------------------------------------|
| Child*      | Stepbrother    | Son-in-law                         |
| Stepchild   | Stepsister     | Daughter-in-law                    |
| Mother      | Stepmother     | The following if related by blood: |
| Father      | Stepfather     | Uncle                              |
| Grandparent | Mother-in-law  | Aunt                               |
| Brother     | Father-in-law  | Nephew                             |
| Sister      | Brother-in-law | Niece                              |
| Grandchild  | Sister-in-law  |                                    |

\*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

**Definition of Support.**—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support including also amounts ordinarily excludable from income. (For example, social security benefits.)

In figuring whether you provide more than half of the support of your child who is a student, you may disregard amounts received by him as scholarships.

**Student Dependency and Exemption.**—For rules on student dependents and exemptions see Publication 532, Tax Information for Students and Parents, which is available at the District Director's office.

**Divorced or Separated Parents.**—For rules on dependency exemptions for your children if you are divorced or separated see Publication 501, Your Exemptions and Exemptions for Dependents, which is available at the District Director's office.

**Birth or Death of Dependent.**—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

**Support by More Than One Taxpayer.**—If two or more persons contributed toward the support of an individual, see Form 2120, Multiple Support Declaration.

**Line 5—Wages, Salaries, Tips, etc.**—Report the full amount of wages, salaries, fees, commissions, tips, bonuses and other payments for your personal serv-

ices received from your employer, even though taxes and other amounts have been withheld. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1968," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1968," and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W-2. (See page 6 for treatment of reimbursed employee business expenses.)

Tips reported to your employer are included as wages on Form W-2. Tips not reported to your employer are to be included with other amounts on this line. (See Form 4137.)

**Payment in Merchandise, etc.**—If you are paid in whole or in part in merchandise, services, stock, or other things of value, determine the fair market value of such items and include it in your wages.

**Meals and Living Quarters.**—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated as wages, must include the fair market value in income.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, do not report the value of the meals or lodging.

**Exclusions for Military Combat Pay.**—An enlisted man may exclude all service compensation for each month for which he served in a combat zone and each month for which he was hospitalized as a result of such service. For this purpose, service for any part of a month is considered a full month. A commissioned officer may exclude up to \$500 a month of such compensation. Forms W-2 issued for 1968 by the Armed Forces ordinarily do not include these payments. If there is any doubt as to whether the amount shown on your Form W-2 includes the nontaxable amount, contact the pay office which issued the form. If the nontaxable portion was included on Form W-2, you will be issued a corrected Form W-2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on the certificate from the wages shown on Form W-2, include the difference in line 5, and attach the certificate to your return. If you are issued a corrected Form W-2, include the amount shown on that form in line 5.

## Tax—Credits—Payments—Balance Due or Refund

**Line 10—Find Your Tax From Tax Tables.**—The Tax Tables are provided by law and save you from having to itemize deductions and figure your tax before surcharge. The tables allow \$600 for each exemption claimed on your return and also provide for the standard deduction.

**Line 11—Figure Your Tax Using Tax Rate Schedules.**—The Tax Rate Schedules on page 11 are to be used to figure your tax before surcharge, if the tax tables are not used. Be sure to use the right schedule. (See page 3, "Special Computations.")

**Line 12a—Tax.**—If your income has increased substantially this year, it may be to your advantage to figure your tax before surcharge under the "averaging

method." Obtain Schedule G from any Internal Revenue Service office for full details.

**Line 12b—Tax Surcharge.**—The tax surcharge is 10 percent figured on an annual basis for the period April 1, 1968 through June 30, 1969. Since it was effective for only 9 months of 1968, the rate for the calendar year 1968 is 7.5 percent. The tax surcharge is an addition to the regular income tax. See the Tax Surcharge Tables on page 10.

**Line 13—Total Credits.**—Enter total credits from page 2, Part V, line 4 of your return. To claim tax-free covenant bonds credit, enter the amount of credit above line 1, Part V, and write "covenant bonds" to left of the entry. You may

claim this credit only if you itemize deductions.

**Line 14b—Tax From Recomputing Prior Year Investment Credit.**—Enter the amount that the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of such property. Attach computation.

**Line 15—Self-Employment Tax.**—Enter amount shown on line 13, Schedule C-3 or line 10, Schedule F-1. Railroad employees and railroad employee representatives see Form 4469, Computation of Overpayment of Hospital Insurance Benefits Tax.

**Line 17—Federal Income Tax Withheld.**—Include the total income tax withheld as reflected on Forms W-2 on this line.



**Line 18—Excess F.I.C.A. Tax Withheld—Two or More Employers.**—If in 1968 you worked for more than one employer and you received F.I.C.A. (social security) wages totaling more than \$7,800, you are entitled to claim the excess social security tax withheld as a credit against your income tax. If a joint return, separate computations must be made for you and your wife. Compute the credit as follows:

- (a) Add the social security (F.I.C.A.) wages received from all your employers.
- (b) Subtract \$7,800.

(c) Multiply balance by .044 and enter the result on this line.

**Overpayment of hospital insurance benefits tax by railroad employees and railroad employee representatives.**—If in 1968 you received taxable R.R.T.A. compensation (exclusive of taxable compensation earned or deemed earned in a year prior to 1968) and you also received F.I.C.A. (social security) wages and the total of the R.R.T.A. compensation and F.I.C.A. wages is more than \$7,800, you are entitled to claim the excess hospital insurance tax paid on this line. To compute the overpayment see Form 4469.

**Line 19.**—Include any amounts from the following sources on this line and check box(es) to indicate credit.

**Credit for Federal Taxes on Gasoline and Lubricating Oil.**—If you are entitled to a tax credit for (a) gasoline used (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle, and (3) in vehicles while engaged in furnishing certain public passenger land transportation service; and (b) lubricating oil used other than in a highway motor vehicle, include the credit on this line. Attach Form 4136. To obtain this credit your return

must be timely filed (including any extensions).

**Credit for Taxes Paid by Regulated Investment Companies.**—Include the credit on this line. Attach Copy B of Form 2439.

**Line 20—Estimated Tax Payments.**—Enter the total of the estimated tax paid for the year including the amounts of any credit carryover from 1967. Married persons must show both social security numbers on their return(s) whether they filed a separate or joint declaration.

**Additional Charge for Underpaying Your Tax During the Year.**—If the total of lines 17, 18, and 20 is less than 80 percent (66⅔ percent for farmers and fishermen) of an amount equal to the total tax on line 16 less any credit for Federal tax on nonhighway gasoline and lubricating oil (from Form 4136), you may be liable for an additional charge unless you satisfy one or more of the specific exceptions as explained on Form 2210. Attach this form or a statement to your return to support your computation of the additional charge or to describe the specific exceptions you believe apply.

If the additional charge is in order, show the amount in the bottom margin on Form 1040, page 1, as "additional charge" and increase line 22 or decrease line 23 accordingly.

**Line 21.**—If you are a beneficiary of a trust and are entitled to a tax credit because of the "throwback" rule, write "throwback credit" and show the amount of credit in space to left of entry line.

**Lines 22 and 23—Social Security or Railroad Retirement Tax On Tip Income.**—If you failed to report tips to your employer, or if your wages were insufficient for him to withhold social security (F.I.C.A.) or

railroad retirement (R.R.T.A.) tax, you must pay these taxes with your income tax return. If any such taxes are due on tips which have been reported to your employer, he will show you the amount due on Form W-2. If the tips were not reported, fill out and attach Form 4137 in the case of tips subject to social security tax. For tips taxable under railroad retirement, contact the nearest Railroad Retirement Board office. This tax should be added to your "Balance Due" (line 22), or subtracted from your "Overpayment" (line 23). On the bottom margin of page 1, write the amount and the words "tax on tips," and the initials F.I.C.A. or R.R.T.A., whichever are applicable. For income tax purposes, be sure all of your tips are included in line 5.

**Line 25—Purchase of U.S. Savings Bonds.**—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds by checking the first box on page 1, line 25. You will be issued as many bonds as your refund will buy providing it does not leave a balance of less than \$1 to be paid by check. The excess will automatically be refunded to you. If you make this election, do not check the second box on line 25. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

**Declarations of Estimated Tax.**—If you expect that your income and self-employment tax for 1969 will exceed by \$40 or more the tax to be withheld from your wages, you may be required to file a declaration. For further details, see your District Director.

## Instructions for Page 2 of Form 1040

### Part II

**Line 1a—Gross Dividends and Other Distributions on Stock.**—If you own stock, any payments you receive out of the company's earnings and profits are dividends which you must report in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property they are taxable at their fair market value.

Enter on line 1a the gross amount of dividends and other distributions you receive as a stockholder, including capital gain dividends and nontaxable distributions, either directly or through a nominee or other intermediary, as a member of a partnership or as a beneficiary of an estate or trust. If you receive dividends through a nominee or other intermediary, list the name of such person.

Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions on deposits or withdrawable accounts are earnings (interest) and should be reported as interest.

There are special rules applicable to stock dividends, liquidations, stock rights, conversions and redemptions. All of these are discussed in Publication 550, Tax Information on Investment Income and Expenses, available at the District Director's office.

**Line 1b—Exclusion.**—You may exclude from your income up to \$100 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each one may exclude \$100 of dividends received from qualifying corporations, but may not use any portion of the \$100 exclusion not used by the other. For example, if the husband had \$300 in dividends, and the wife had \$20, only \$120 may be excluded on a joint return.

Taxable dividends from the following corporations do not qualify for the dividends received exclusion:

- (a) Foreign corporations, including your share from a controlled foreign corporation.
- (b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- (c) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.
- (d) Real estate investment trusts.
- (e) China Trade Act corporations.
- (f) Corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

**Line 1c—Capital Gain Distributions.**—Enter on this line all capital gain dividends. Also include any amounts received as return of capital which exceed the cost

(or other basis) of your stock, even though such amounts are designated as nontaxable distributions by the paying corporations. The amounts included on this line must also be included in line 1a and reported on the appropriate lines of Schedule D (Form 1040).

**Note.**—If you received capital gain dividends and Schedule D is not needed to report any other gains or losses or to compute the alternative tax, you need not file Schedule D. Instead, enter 50 percent of capital gain dividends on page 2, Part II, under "Miscellaneous Income, and identify the source as "50% of cap. gain div."

**Line 1d—Nontaxable Distributions.**—Enter on this line the total of nontaxable distributions (return of capital) not included in line 1c. Amounts reported here cannot exceed the cost (or other basis) of your stock in paying corporations since amounts received in excess of cost (or other basis) are taxable as gains and must be reported on Schedule D (Form 1040) as indicated in line 1c, above. Any amount entered on line 1d must also be included in line 1a.

**Line 2—Interest.**—You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and which you can withdraw. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securi-



ties. Interest received on tax refunds is taxable and must be included in your return.

If you own United States Savings or War bonds, the gradual increase in value of each bond is considered interest, but you need not report this interest until you cash the bond or until the year of final maturity, whichever is earlier. You may at any time elect to report each year the annual increase in value. However, if you do so, you must report in the first year the entire increase to date on all such bonds, and must continue to report the annual increase each year.

Interest on industrial development bonds are tax-exempt if the bonds are part of an issue of \$1,000,000 or less and where substantially all the proceeds are used (1) to acquire, construct, reconstruct or improve land or depreciable property or (2) to redeem all or part of a prior bond issue, that was issued to acquire, construct, reconstruct or improve land or depreciable property.

**Line 3—Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc.**—See pages B-1, B-2, and B-3 for instructions for Schedule B (Form 1040).

**Line 4—Business income or loss (Schedule C).**—The law taxes the profits from a business or profession—not its total receipts. Use separate Schedule C (Form 1040) to figure your profit or loss from business operations. Enter on this line the amount shown on Schedule C (Form 1040), page 1, line 27. Use Schedule C-3 to figure self-employment tax.

**Line 5—Sale or exchange of property (Schedule D).**—If you sell your house, securities, or any other kind of property, use Schedule D (Form 1040) to figure your gains or losses. Enter on this line the amount shown on Schedule D (Form 1040), page 2, Part IV, line 4.

**Line 6—Farm income or loss (Schedule F).**—For the assistance of farmers, a separate Schedule F (Form 1040) is provided to report farm income for income and self-employment tax purposes.

**Line 7—Miscellaneous Income.**—If you cannot find a specific place on your return or related schedules to list certain types of income, report it here. The source of income reported here must be identified. Report here amounts received as alimony, separate maintenance, prizes and awards; also, recoveries of bad debts and other items which reduced your tax in a prior year. A refund of State income tax should be entered here. The general rule is that a refund of State income tax is income to the taxpayer if a deduction was taken for a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed. If no claim is filed, report when the taxing authority notifies you of the overpayment.

**Net Operating Loss.**—If, in 1968, your business or profession lost money, or you had a casualty loss, or a loss from the sale or other disposition of depreciable property or real property used in your trade or business, you can apply the losses against your 1968 income. If the losses exceed your income, the excess is a "net operating loss" which generally may be used to offset your income for the

3 years prior to and the 5 years following this year. The loss must be carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1968, it should be entered as a "minus" figure under "Miscellaneous income." Attach a statement showing the computation.

## Part III

**Line 1—Sick Pay Exclusion.**—You should exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions.

To figure your sick pay exclusion you must first determine whether your "sick pay" was over 75 percent of your regular weekly rate of pay.

### (a) Over 75 percent—

If you received over 75 percent of your weekly rate of wages for periods of absence from work because of illness or injury, there is a 30-calendar day waiting period before you qualify for the exclusion. The waiting period applies even though you were injured or hospitalized. The amount to be excluded thereafter is limited to a rate not to exceed \$100 a week.

### (b) 75 percent or less—

If you received 75 percent or less of your weekly rate of wages, the waiting period is 7 calendar days, and the exclusion is limited to a rate not to exceed \$75 a week. There is no exclusion for the waiting period, regardless of whether you were sick or injured, unless you were hospitalized at least 1 day during the period of absence. After 30 calendar days the weekly rate of exclusion is increased to an amount not to exceed \$100.

Where the exclusion is limited to a weekly rate of \$100, and the payments exceed this rate, the exclusion is figured by multiplying the amount received by 100, and dividing the result by the weekly rate of payment.

Where the exclusion is limited to a weekly rate of \$75, and the payments exceed this rate, the exclusion is figured by multiplying the amount received by 75, and dividing the result by the weekly rate of payment.

See Form 2440 for additional information. Attach this form or a statement showing your computation, and indicating the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

**Line 2—Moving Expenses.**—Except as noted, employees, including new employees, can deduct certain moving expenses (transportation of household goods, personal effects and members of the household, and meals and lodging while in transit). The deduction is allowed only if (a) the change in job location would have added at least 20 miles to the distance to work if the taxpayer

had not moved to a new residence, or, (b) he had no former principal place of work, and his new place of work is at least 20 miles from his former residence, and (c) during the 12-month period immediately following his arrival in the general location of his new principal place of work the taxpayer is a full-time employee in such general location during at least 39 weeks.

See Form 3903 for full details. Attach the form or a statement which includes the amount of your reimbursement and the amount of the deductible expenses. Enter any excess reimbursement on page 2, Part II, under "Miscellaneous income," and enter any excess expenses on page 2, Part III, line 2 of your return. However, if your employer included the reimbursement on Form W-2, and the reimbursement is included on page 1, line 5, of your return, merely attach a list of your deductible expenses and enter the total on page 2, Part III, line 2.

If the employer for whom you were already working paid your moving expenses to a new location and the reimbursement equaled the allowable expenses, you should not report the reimbursement or the expenses.

**Line 3—Employee Business Expenses and Employer Payments**

**Deductible Expenses and Excess Payments.**—You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses, the excess must be reported as income on your return.

(a) **Travel and transportation.**—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(b) **Meals and lodging.**—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location. You may not deduct the cost of meals incurred on daily trips that do not require sleep or rest.

(c) **Outside salesmen.**—If you are an "outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

(d) **Other business expenses.**—If you itemize deductions on page 2, Part IV of your return, you may also deduct (under the heading "Miscellaneous deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer. **Additional Information.**—If you claim a deduction for these employee business expenses you must submit the following information with your return. You may use Form 2106 for this purpose.

(a) The total of all amounts received from or charged to your employer for business expenses,

(b) The amount of your business expenses broken down into broad categories, and



(c) The number of days away from home on business.

If you do not claim a deduction, you must attach the information unless you were required to and did make an adequate accounting for your expenses to your employer. You have made the equivalent of an adequate accounting, if you received an allowance not in excess of \$25 a day, instead of subsistence, or a mileage allowance not in excess of 15 cents a mile, and established time, place, and business purpose of the travel. For higher rates in special cases, such as foreign travel, consult your District Director.

If you operate your own automobile for business purposes, you may figure the cost of operating your automobile at a standard mileage rate of 10 cents a mile for the first 15,000 miles of business use, and 7 cents a mile for such use in excess

of 15,000 miles, rather than deducting the actual expenses. Use of this method is optional on a yearly basis. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

This simplified method cannot be used if depreciation has been claimed using a method other than straight line, or where additional first-year depreciation has been claimed.

Whether or not you are required to submit the additional information described above, check the box for expense accounts on Form 1040, page 2. See "Note".

**Reporting Deductions and Excess Payments.**—The expenses and payments are to be reported as follows:

(a) If the employer payments exceed the expenses, report the excess on page 2, Part II, under "Miscellaneous income."

(b) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "Outside Salesman," may be deducted on page 2, Part III, line 3. If you itemize deductions, the unreimbursed portion of Other business expenses may be deducted on page 2, Part IV, under "Miscellaneous deductions."

(c) If the expenses equaled the payments, no further entry is required on the form.

**Note.**—If, however, the reimbursement was included on Form W-2 by your employer, and the reimbursement is included on page 1, line 5, of your return, attach a statement containing the information set forth under the caption "Additional Information" on page 6, and enter the total expense on page 2, Part III, line 3.

## Part IV—Itemized Deductions—If you do not use Tax Table or Standard Deduction

**Medical and Dental Expenses.**—If you itemize deductions, you can deduct, within the limits described, the amounts you paid during the year (not compensated by hospital, health or accident insurance, or otherwise) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had \$600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense, even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

**Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For**

Physicians, dentists, nurses, and other professional practitioners  
Drugs or medicines  
Hospitals  
Transportation necessary to get medical care  
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.  
X-ray examinations or treatment  
Premiums on hospital or medical insurance  
**You CANNOT Deduct Payments For**  
Funeral expenses and cemetery plot  
Illegal operations or drugs  
Travel ordered or suggested by your doctor for rest or change  
Premiums on life insurance  
Cosmetics

### Figuring the Deduction

**(1) Medical Care Insurance.**—You can deduct an amount equal to one-half of the insurance premiums paid for medical care for yourself, your wife, and dependents. The maximum amount deductible is \$150. The other one-half, plus any excess over the \$150 limit, is deductible subject to the 3 percent limitation described in

(3) below. The \$4 (\$3 before April 1, 1968) monthly payments for supplementary medical insurance under "Medicare" are deductible, but the hospital insurance benefits tax which is included as part of the social security tax and withheld from wages or paid on self-employment income is not deductible.

**(2) Medicine and Drugs.**—The total amount paid for medicine and drugs for yourself, your wife and your dependents must be reduced by 1 percent of line 9, page 1, Form 1040.

**(3) Medical and Dental Expenses.**—You can deduct that portion of your medical and dental expenses which exceeds 3 percent of line 9, page 1, Form 1040 and which was paid for persons described in (1) and (2).

The 1 percent and 3 percent limitations apply in all cases, regardless of your age, or the age of your wife or other dependents.

**Contributions.**—If you itemize deductions, you can deduct gifts to:

(a) Religious, charitable, educational, scientific or literary organizations, and organizations for the prevention of cruelty to children or animals, unless the organization is operated for personal profit, or a substantial part of its activities is the carrying on of propaganda or otherwise attempting to influence legislation.

(b) Fraternal organizations if they are to be used for charitable, religious, etc., purposes.

(c) Certain veterans' organizations.

(d) Governmental agencies which will use the gifts exclusively for public purposes, including civil defense.

Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

The law does not allow deductions for gifts to individuals or foreign organizations.

A contribution may be made in cash (checks, money orders, etc.) or property (not services). If in property, attach a description of the property, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than \$200, set forth any conditions attached to gift; manner of acquisition and cost or other basis if owned by you

less than 5 years; and attach a signed copy of appraisal, if any. Publication 561, Valuation of Donated Property, furnishes information and guidelines relative to appraisals of contributed property. It can be obtained from the District Director's office. A special rule is provided to determine the amount deductible in the case of a gift of depreciable property described in sections 1245 and 1250 of the Internal Revenue Code. (See instructions for Schedule D for definition of sections 1245 and 1250 property.) Generally, a charitable deduction for a transfer of a future interest in tangible personal property is not allowed until the entire interest has been transferred.

Generally, the deduction for contributions may not exceed 20 percent of line 9, page 1. An additional 10 percent is allowable for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, certain college or university endowment associations; and organizations referred to in paragraph (a) which are "publicly supported" as well as organizations referred to in paragraph (d). Attach computation.

If your contributions exceed 30 percent of line 9, page 1, consult an Internal Revenue Service office for a possible carryover deduction. If you have contributions carried over from a prior year or years, enter them on line 12 and attach computation.

If you supported a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of the amounts you spent to maintain such a student.

### You CAN Deduct Gifts To

Churches, including assessments paid  
Salvation Army, Red Cross, CARE  
United Funds and Community Chests  
Nonprofit schools and hospitals  
Certain veterans' organizations

Boy Scouts, Girl Scouts, and other similar organizations

Nonprofit organizations primarily engaged in research or education for the alleviation and cure of diseases and disabilities such as asthma, cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes,



hemophilia, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, etc.

#### You CANNOT Deduct Gifts To

Relatives, friends, other individuals  
Political organizations or candidates  
Social clubs  
Labor unions  
Chambers of commerce  
Propaganda organizations

**Interest.**—If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Do not include as interest such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance. See Publication 545, Income Tax Deduction for Interest Expense, available at the District Director's office.

#### You CAN Deduct Interest On

Your personal note to a bank or an individual  
A mortgage on your home  
A life insurance loan, if you pay the interest in cash  
Delinquent taxes

#### You CANNOT Deduct Interest On

Indebtedness of another person when you are not legally liable for payment of the interest  
A gambling debt or other nonenforceable obligation  
A life insurance loan, if interest is added to the loan and you report on the cash basis

**Taxes.**—If you itemize deductions, you can deduct general State or local retail sales taxes if they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In certain cases, you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax (or tax similar to a general sales tax), if imposed at the general rate of that tax. Average general sales tax tables are provided in these instructions.

If part or all of the cost of your automobile tags was based on the value of your automobile, then such amount is deductible as personal property tax.

If you had any other deductible tax which does not fall in one of the five categories shown, describe the tax and enter

amount on the line below "Personal property."

In general, you cannot deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your property.

Deduct business Federal taxes, or any taxes paid in connection with a business or profession in Part II of Schedule B, or Schedule C or F.

#### You CAN Deduct

Real estate taxes  
State and local gasoline taxes  
General sales taxes  
State and local income taxes  
Personal property taxes

#### You CANNOT Deduct

Any Federal excise taxes on your personal expenditures, such as taxes on transportation, telephone, gasoline, etc.  
Federal social security taxes  
Hunting licenses, dog licenses  
Auto inspection fees, tags, drivers licenses  
Water taxes  
Taxes you paid for another person  
Alcoholic beverage, cigarette, and tobacco taxes  
Selective sales or excise taxes (such as those on admissions, room occupancy, etc.) even if they are separately stated or imposed on the purchaser, unless imposed at the same rate as the general sales tax

### STATE GASOLINE TAX TABLE

You may figure the deduction for State tax on gasoline used in your car by using the following table which is based on information available as of August 15, 1968. If all or part of your mileage was driven in a four-cylinder (or less) car, the deduction for that mileage should be one-half of the table amount.

If you can establish that you paid a larger amount, you are entitled to deduct that amount.

Find the rate of gasoline tax for your State in the list below. Where the rate of gasoline tax changed in 1968, find the deduction for mileage driven at each rate, and add the two amounts.

|                |                  |                    |                   |                   |                   |                    |
|----------------|------------------|--------------------|-------------------|-------------------|-------------------|--------------------|
| Alabama 7¢     | Dist. of Col. 7¢ | Kansas 5¢          | Mississippi 7¢    | New Mexico 7¢     | Pennsylvania 7¢   | Vermont 6.5¢       |
| Alaska 8¢      | Florida 7¢       | Kentucky 7¢        | Missouri 5¢       | New York 6¢       | Rhode Island 7¢   | after April 30, 8¢ |
| Arizona 7¢     | Georgia 6.5¢     | Louisiana 7¢       | Montana 6.5¢      | after May 31, 7¢  | after June 30, 8¢ | Virginia 7¢        |
| Arkansas 7.5¢  | Hawaii 5¢        | Maine 7¢           | Nbraska 7.5¢      | North Carolina 7¢ | South Carolina 7¢ | Washington 9¢      |
| California 7¢  | Idaho 7¢         | Maryland 7¢        | Nevada 6¢         | North Dakota 6¢   | South Dakota 6¢   | West Virginia 7¢   |
| Colorado 6¢    | Illinois 6¢      | Massachusetts 6.5¢ | New Hampshire 7¢  | Ohio 7¢           | Tennessee 7¢      | Wisconsin 7¢       |
| Connecticut 7¢ | Indiana 6¢       | Michigan 7¢        | New Jersey 6¢     | Oklahoma 6.5¢     | Texas 5¢          | Wyoming 6¢         |
| Delaware 7¢    | Iowa 7¢          | Minnesota 7¢       | after June 30, 7¢ | Oregon 7¢         | Utah 6¢           |                    |

| Nonbusiness<br>Mileage Driven | RATE PER GALLON |     |                 |      |      |      |      | Nonbusiness<br>Mileage Driven  | RATE PER GALLON |      |                 |      |      |      |      |
|-------------------------------|-----------------|-----|-----------------|------|------|------|------|--|-----------------|------|-----------------|------|------|------|------|
|                               | 5¢              | 6¢  | 6.5¢ &<br>6.58¢ | 7¢   | 7.5¢ | 8¢   | 9¢   |  | 5¢              | 6¢   | 6.5¢ &<br>6.58¢ | 7¢   | 7.5¢ | 8¢   | 9¢   |
| Under 3,000.....              | \$7             | \$8 | \$9             | \$10 | \$10 | \$11 | \$13 | 10,000 to 10,999.....  | \$36            | \$44 | \$47            | \$51 | \$55 | \$58 | \$66 |
| 3,000 to 3,499.....           | 11              | 14  | 15              | 16   | 17   | 18   | 20   | 11,000 to 11,999.....  | 40              | 48   | 52              | 56   | 60   | 64   | 72   |
| 3,500 to 3,999.....           | 13              | 16  | 17              | 18   | 20   | 21   | 23   | 12,000 to 12,999.....  | 43              | 52   | 56              | 61   | 65   | 69   | 78   |
| 4,000 to 4,499.....           | 15              | 18  | 19              | 21   | 22   | 24   | 27   | 13,000 to 13,999.....  | 47              | 56   | 61              | 66   | 70   | 75   | 84   |
| 4,500 to 4,999.....           | 17              | 20  | 21              | 23   | 25   | 26   | 30   | 14,000 to 14,999.....  | 50              | 60   | 65              | 70   | 76   | 81   | 91   |
| 5,000 to 5,499.....           | 18              | 22  | 24              | 26   | 27   | 29   | 33   | 15,000 to 15,999.....  | 54              | 65   | 70              | 75   | 81   | 86   | 97   |
| 5,500 to 5,999.....           | 20              | 24  | 26              | 28   | 30   | 32   | 36   | 16,000 to 16,999.....  | 57              | 69   | 74              | 80   | 86   | 92   | 103  |
| 6,000 to 6,499.....           | 22              | 26  | 28              | 30   | 33   | 35   | 39   | 17,000 to 17,999.....  | 61              | 73   | 79              | 85   | 91   | 97   | 109  |
| 6,500 to 6,999.....           | 23              | 28  | 30              | 33   | 35   | 38   | 42   | 18,000 to 18,999.....  | 64              | 77   | 84              | 90   | 96   | 103  | 116  |
| 7,000 to 7,499.....           | 25              | 30  | 33              | 35   | 38   | 40   | 45   | 19,000 to 19,999.....  | 68              | 81   | 88              | 95   | 102  | 108  | 122  |
| 7,500 to 7,999.....           | 27              | 32  | 35              | 38   | 40   | 43   | 48   | 20,000 miles*.....   | 70              | 83   | 91              | 98   | 105  | 111  | 125  |
| 8,000 to 8,499.....           | 29              | 34  | 37              | 40   | 43   | 46   | 52   | *For over 20,000 miles, use table amounts corresponding to total mileage driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles. |                 |      |                 |      |      |      |      |
| 8,500 to 8,999.....           | 30              | 36  | 40              | 43   | 46   | 49   | 55   |  |                 |      |                 |      |      |      |      |
| 9,000 to 9,499.....           | 32              | 39  | 42              | 45   | 48   | 51   | 58   |  |                 |      |                 |      |      |      |      |
| 9,500 to 9,999.....           | 34              | 41  | 44              | 47   | 51   | 54   | 61   |  |                 |      |                 |      |      |      |      |
|                               |                 |     |                 |      |      |      |      |  |                 |      |                 |      |      |      |      |

### MISCELLANEOUS DEDUCTIONS

**Care of Children and Other Dependents.**—If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days or a shorter period if she dies, may deduct certain expenses. This deduction is not to exceed a total of \$600

for one dependent, or \$900 for two or more dependents for the care of:

- dependent children under 13 years of age; or
- dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves;

If such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

In the case of a woman who is married, the deduction is allowed if:

(a) she files a separate return because she has been deserted by her husband, does not know, and did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or

(b) she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds \$6,000. This limitation does not apply to expenses incurred while the hus-

**band is Incapable of self-support because he is mentally or physically defective.**

In case of a husband whose wife is incapacitated, the deduction is allowed if he files a joint return with his wife. Then, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds \$6,000. This limitation does not apply to expenses incurred while the wife is institutionalized if she is institutionalized for at least 90 consecutive days or a shorter period if she dies.

Do not deduct any child care payments to a person for whom you claim an exemption.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for dependent care may be deducted.

Attach Form 2441, or a statement setting forth all pertinent information.

**Casualty Losses and Thefts.**—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces, limited to the amount in excess of \$100 for each loss. Damage to your car by collision or accident can be deducted if due merely to faulty driving, but cannot be deducted if due to your willful act or willful negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty, less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received and the \$100 limitation. Attach

an explanation showing details of each casualty.

**You CAN Deduct Losses On**

Property such as your home, clothing, or automobile destroyed or damaged by fire  
Property, including cash, which is stolen from you  
Loss or damage of property by flood, lightning, storm, explosion, or freezing

**You CANNOT Deduct Losses On**

Personal injury to yourself or another person  
Accidental loss by you of cash or other personal property  
Property lost in storage or in transit  
Damage by rust, gradual erosion or deterioration  
Animals or plants damaged or destroyed by disease

**Expenses for Education.**—You may deduct expenses for education if they are not personal expenditures or do not constitute an inseparable aggregate of personal and capital expenditures and are for education which:

(a) Maintains or Improves skills required in your employment or other trade or business, or

(b) Meets the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your established salary, status, or employment.

Expenses incurred for education which: (a) is required in order to meet the minimum educational requirements for qualification in an employment or other trade or business; or (b) is part of a program of study being pursued which will lead to qualifying for a new trade or business, are personal expenses or constitute an inseparable aggregate of personal and capital expenditures, and, therefore, are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 6 for employee business expenses. (See Publication 508, Tax Information on Educational Expenses, available at the District Director's office.)

**Other.**—If you itemize deductions, you can deduct several other types of expenses under "Miscellaneous deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 2, Part III.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not made under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

**You CAN Deduct Cost Of**

Safety equipment, tools and supplies, used in your job  
Dues to unions or professional societies  
Business entertainment  
Fees to employment agencies

**You CANNOT Deduct Cost Of**

Travel to and from work  
Entertaining friends

## Addresses of Internal Revenue Offices

| If you are located In:  | Use enclosed envelope or this address  | If you are located In:  | Use this address   |
|---|--|---|--|
| Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia          | Internal Revenue Service Center<br>11601 Roosevelt Boulevard<br>Philadelphia, Pa. 19155            | Panama Canal Zone, American Samoa, Guam   | Director of International Operations<br>Internal Revenue Service<br>Washington, D.C. 20225   |
| Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee     | Internal Revenue Service Center<br>4800 Buford Highway<br>Chamblee, Georgia 30006                  | Puerto Rico (or if excluding income under section 933)  | Director of International Operations<br>U.S. Internal Revenue Service<br>Ponce de Leon Ave. and Bolivia St.<br>Hato Rey, Puerto Rico 00917 |
| Indiana, Kentucky, Michigan, Ohio, West Virginia                                      | Internal Revenue Service Center<br>Cincinnati, Ohio 45298  | Virgin Islands:<br>Permanent residents (For income taxes):  | Department of Finance, Tax Division<br>Charlotte Amalie<br>St. Thomas, Virgin Islands 00801  |
| Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming           | Internal Revenue Service Center<br>3651 Interregional Highway<br>Austin, Texas 78740               | Permanent residents (For self-employment taxes) and other residents (For income and self-employment taxes) file with Puerto Rico address above.   |  |
| Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington | Internal Revenue Service Center<br>1160 West 1200 South Street<br>Ogden, Utah 84405                | U.S. citizens with foreign addresses, except A.P.O. and F.P.O., and those excluding income under sec. 911 or 931: file with Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.   |  |
| Use this address if you are DUE a refund  | If you are located In:   | Use this address if you are NOT DUE a refund  |  |
| Internal Revenue Service Center<br>310 Lowell Street<br>Andover, Mass. 01812          | CONNECTICUT<br>MAINE<br>MASSACHUSETTS<br>NEW HAMPSHIRE<br>NEW YORK<br>RHODE ISLAND<br>VERMONT      | Hartford, Conn. 06115<br>Augusta, Maine 04330<br>Boston, Mass. 02203<br>Portsmouth, N.H. 03801<br>Albany, N.Y. 12210; 35 Tillary St., Brooklyn, N.Y. 11201; Buffalo, N.Y. 14202; Manhattan District—120 Church St., New York, N.Y. 10007.*<br>Providence, R.I. 02907<br>Burlington, Vt. 05401 |  |
| Internal Revenue Service Center<br>2306 E. Bannister Road<br>Kansas City, Mo. 64170   | ILLINOIS<br>IOWA<br>MINNESOTA<br>MISSOURI<br>NEBRASKA<br>NORTH DAKOTA<br>SOUTH DAKOTA<br>WISCONSIN | Chicago, Ill. 60602; Springfield, Ill. 62704*<br>Des Moines, Iowa 50309<br>St. Paul, Minn. 55101<br>St. Louis, Mo. 63101<br>Omaha, Nebr. 68102<br>Fargo, N. Dak. 58102<br>Aberdeen, S. Dak. 57401<br>Milwaukee, Wis. 53202  |  |

\*If not sure which address to use, ask your Postmaster.

50-10-80100-1



## 1968 Tax Surcharge Tables (If you claim retirement income credit, see "Note" below tables.)

**TABLE 1.—  
Single person  
(other than head  
of household)  
and married  
person filing  
separate return**

| If line 12a is: |               |                   | If line 12a is: |               |                   | If line 12a is: |               |                   | If line 12a is: |               |                   | If line 12a is:   |               |                   |
|-----------------|---------------|-------------------|-----------------|---------------|-------------------|-----------------|---------------|-------------------|-----------------|---------------|-------------------|---|---------------|-------------------|
| At least        | But less than | Enter on line 12b | At least        | But less than | Enter on line 12b | At least        | But less than | Enter on line 12b | At least        | But less than | Enter on line 12b | At least  | But less than | Enter on line 12b |
| \$0             | \$148         | \$0               | \$222           | \$228         | \$12              | \$313           | \$327         | \$24              | \$473           | \$487         | \$36              | \$633   | \$647         | \$48              |
| 148             | 155           | 1                 | 228             | 235           | 13                | 327             | 340           | 25                | 487             | 500           | 37                | 647   | 660           | 49                |
| 155             | 162           | 2                 | 235             | 242           | 14                | 340             | 353           | 26                | 500             | 513           | 38                | 660   | 673           | 50                |
| 162             | 168           | 3                 | 242             | 248           | 15                | 353             | 367           | 27                | 513             | 527           | 39                | 673   | 687           | 51                |
| 168             | 175           | 4                 | 248             | 255           | 16                | 367             | 380           | 28                | 527             | 540           | 40                | 687   | 700           | 52                |
| 175             | 182           | 5                 | 255             | 262           | 17                | 380             | 393           | 29                | 540             | 553           | 41                | 700   | 713           | 53                |
| 182             | 188           | 6                 | 262             | 268           | 18                | 393             | 407           | 30                | 553             | 567           | 42                | 713   | 727           | 54                |
| 188             | 195           | 7                 | 268             | 275           | 19                | 407             | 420           | 31                | 567             | 580           | 43                | 727   | 734           | 55                |
| 195             | 202           | 8                 | 275             | 282           | 20                | 420             | 433           | 32                | 580             | 593           | 44                | 734 and over, multiply amount on line 12a by .075 and enter result on line 12b. |               |                   |
| 202             | 208           | 9                 | 282             | 288           | 21                | 433             | 447           | 33                | 593             | 607           | 45                |   |               |                   |
| 208             | 215           | 10                | 288             | 298           | 22                | 447             | 460           | 34                | 607             | 620           | 46                |   |               |                   |
| 215             | 222           | 11                | 298             | 313           | 23                | 460             | 473           | 35                | 620             | 633           | 47                |   |               |                   |
|                 |               |                   |                 |               |                   |                 |               |                   |                 |               |                   |   |               |                   |

**TABLE 2.—  
Head of household**

| If line 12a is: |               |                   | If line 12a is: |               |                   | If line 12a is: |               |                   | If line 12a is: |               |                   | If line 12a is:   |               |                   |
|-----------------|---------------|-------------------|-----------------|---------------|-------------------|-----------------|---------------|-------------------|-----------------|---------------|-------------------|---|---------------|-------------------|
| At least        | But less than | Enter on line 12b | At least        | But less than | Enter on line 12b | At least        | But less than | Enter on line 12b | At least        | But less than | Enter on line 12b | At least  | But less than | Enter on line 12b |
| \$0             | \$223         | \$0               | \$297           | \$303         | \$12              | \$377           | \$383         | \$24              | \$473           | \$487         | \$36              | \$633   | \$647         | \$48              |
| 223             | 230           | 1                 | 303             | 310           | 13                | 383             | 390           | 25                | 487             | 500           | 37                | 647   | 660           | 49                |
| 230             | 237           | 2                 | 310             | 317           | 14                | 390             | 397           | 26                | 500             | 513           | 38                | 660   | 673           | 50                |
| 237             | 243           | 3                 | 317             | 323           | 15                | 397             | 403           | 27                | 513             | 527           | 39                | 673   | 687           | 51                |
| 243             | 250           | 4                 | 323             | 330           | 16                | 403             | 410           | 28                | 527             | 540           | 40                | 687   | 700           | 52                |
| 250             | 257           | 5                 | 330             | 337           | 17                | 410             | 417           | 29                | 540             | 553           | 41                | 700   | 713           | 53                |
| 257             | 263           | 6                 | 337             | 343           | 18                | 417             | 423           | 30                | 553             | 567           | 42                | 713   | 727           | 54                |
| 263             | 270           | 7                 | 343             | 350           | 19                | 423             | 430           | 31                | 567             | 580           | 43                | 727   | 734           | 55                |
| 270             | 277           | 8                 | 350             | 357           | 20                | 430             | 437           | 32                | 580             | 593           | 44                | 734 and over, multiply amount on line 12a by .075 and enter result on line 12b. |               |                   |
| 277             | 283           | 9                 | 357             | 363           | 21                | 437             | 447           | 33                | 593             | 607           | 45                |   |               |                   |
| 283             | 290           | 10                | 363             | 370           | 22                | 447             | 460           | 34                | 607             | 620           | 46                |   |               |                   |
| 290             | 297           | 11                | 370             | 377           | 23                | 460             | 473           | 35                | 620             | 633           | 47                |   |               |                   |
|                 |               |                   |                 |               |                   |                 |               |                   |                 |               |                   |   |               |                   |

**TABLE 3.—  
Married persons  
or surviving  
spouse filing  
joint return**

| If line 12a is: |               |                   | If line 12a is: |               |                   | If line 12a is: |               |                   | If line 12a is: |               |                   | If line 12a is:   |               |                   |
|-----------------|---------------|-------------------|-----------------|---------------|-------------------|-----------------|---------------|-------------------|-----------------|---------------|-------------------|---|---------------|-------------------|
| At least        | But less than | Enter on line 12b | At least        | But less than | Enter on line 12b | At least        | But less than | Enter on line 12b | At least        | But less than | Enter on line 12b | At least  | But less than | Enter on line 12b |
| \$0             | \$293         | \$0               | \$367           | \$373         | \$12              | \$447           | \$453         | \$24              | \$527           | \$533         | \$36              | \$633   | \$647         | \$48              |
| 293             | 300           | 1                 | 373             | 380           | 13                | 453             | 460           | 25                | 533             | 540           | 37                | 647   | 660           | 49                |
| 300             | 307           | 2                 | 380             | 387           | 14                | 460             | 467           | 26                | 540             | 547           | 38                | 660   | 673           | 50                |
| 307             | 313           | 3                 | 387             | 393           | 15                | 467             | 473           | 27                | 547             | 553           | 39                | 673   | 687           | 51                |
| 313             | 320           | 4                 | 393             | 400           | 16                | 473             | 480           | 28                | 553             | 560           | 40                | 687   | 700           | 52                |
| 320             | 327           | 5                 | 400             | 407           | 17                | 480             | 487           | 29                | 560             | 567           | 41                | 700   | 713           | 53                |
| 327             | 333           | 6                 | 407             | 413           | 18                | 487             | 493           | 30                | 567             | 573           | 42                | 713   | 727           | 54                |
| 333             | 340           | 7                 | 413             | 420           | 19                | 493             | 500           | 31                | 573             | 580           | 43                | 727   | 734           | 55                |
| 340             | 347           | 8                 | 420             | 427           | 20                | 500             | 507           | 32                | 580             | 593           | 44                | 734 and over, multiply amount on line 12a by .075 and enter result on line 12b. |               |                   |
| 347             | 353           | 9                 | 427             | 433           | 21                | 507             | 513           | 33                | 593             | 607           | 45                |   |               |                   |
| 353             | 360           | 10                | 433             | 440           | 22                | 513             | 520           | 34                | 607             | 620           | 46                |   |               |                   |
| 360             | 367           | 11                | 440             | 447           | 23                | 520             | 527           | 35                | 620             | 633           | 47                |   |               |                   |
|                 |               |                   |                 |               |                   |                 |               |                   |                 |               |                   |   |               |                   |

Note.—Since the line numbers in the tables refer to page 1 of Form 1040, you must make the following changes if you claim the retirement income credit: change line 12a to line 13, Part V, Schedule B (Form 1040) and change line 12b to line 14, Part V, Schedule B (Form 1040).

10

CUT ALONG THIS LINE

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OFFICIAL BUSINESS

RETURN AFTER 5 DAYS



YF



TG

POSTAGE AND FEES PAID  
U.S. GOVERNMENT PRINTING OFFICE

Name \_\_\_\_\_

Street address \_\_\_\_\_

City and State \_\_\_\_\_ ZIP Code \_\_\_\_\_

# 1968 Tax Rate Schedules



If you do not use one of the Tax Tables, then figure your tax on the amount on line 11d, page 1 of your return by using the appropriate Tax Rate Schedule on this page. Enter tax on line 12a. Also see page 10 for tax surcharge to be entered on line 12b.

## Schedule I

**Single Taxpayers not qualifying for rates in Schedules II and III, and Married Persons Filing Separate Returns**

| If the amount on line 11d, page 1, is: |                                      | Enter on line 12a, page 1: |                 |
|--|--------------------------------------|----------------------------|-----------------|
| Not over \$500                         | 14% of the amount on line 11d.       | But not over—              | of excess over— |
| Over—                                  | But not over—                        |                            |                 |
| \$500                                  | — \$1,000 . . . \$70, plus 15%       | — \$500                    | —               |
| \$1,000                                | — \$1,500 . . . \$145, plus 16%      | — \$1,000                  | —               |
| \$1,500                                | — \$2,000 . . . \$225, plus 17%      | — \$1,500                  | —               |
| \$2,000                                | — \$4,000 . . . \$310, plus 19%      | — \$2,000                  | —               |
| \$4,000                                | — \$6,000 . . . \$690, plus 22%      | — \$4,000                  | —               |
| \$6,000                                | — \$8,000 . . . \$1,130, plus 25%    | — \$6,000                  | —               |
| \$8,000                                | — \$10,000 . . . \$1,630, plus 28%   | — \$8,000                  | —               |
| \$10,000                               | — \$12,000 . . . \$2,190, plus 32%   | — \$10,000                 | —               |
| \$12,000                               | — \$14,000 . . . \$2,830, plus 36%   | — \$12,000                 | —               |
| \$14,000                               | — \$16,000 . . . \$3,550, plus 39%   | — \$14,000                 | —               |
| \$16,000                               | — \$18,000 . . . \$4,330, plus 42%   | — \$16,000                 | —               |
| \$18,000                               | — \$20,000 . . . \$5,170, plus 45%   | — \$18,000                 | —               |
| \$20,000                               | — \$22,000 . . . \$6,070, plus 48%   | — \$20,000                 | —               |
| \$22,000                               | — \$26,000 . . . \$7,030, plus 50%   | — \$22,000                 | —               |
| \$26,000                               | — \$32,000 . . . \$9,030, plus 53%   | — \$26,000                 | —               |
| \$32,000                               | — \$38,000 . . . \$12,210, plus 55%  | — \$32,000                 | —               |
| \$38,000                               | — \$44,000 . . . \$15,510, plus 58%  | — \$38,000                 | —               |
| \$44,000                               | — \$50,000 . . . \$18,990, plus 60%  | — \$44,000                 | —               |
| \$50,000                               | — \$60,000 . . . \$22,590, plus 62%  | — \$50,000                 | —               |
| \$60,000                               | — \$70,000 . . . \$28,790, plus 64%  | — \$60,000                 | —               |
| \$70,000                               | — \$80,000 . . . \$35,190, plus 66%  | — \$70,000                 | —               |
| \$80,000                               | — \$90,000 . . . \$41,790, plus 68%  | — \$80,000                 | —               |
| \$90,000                               | — \$100,000 . . . \$48,590, plus 69% | — \$90,000                 | —               |
| \$100,000                              | — \$110,980, plus 70%                | — \$100,000                | —               |

## Schedule II

**Married Taxpayers Filing Joint Returns and Certain Widows and Widowers**

(See page 3)

| If the amount on line 11d, page 1, is: |                                      | Enter on line 12a, page 1: |                 |
|--|--------------------------------------|----------------------------|-----------------|
| Not over \$1,000                       | 14% of the amount on line 11d.       | But not over—              | of excess over— |
| Over—                                  | But not over—                        |                            |                 |
| \$1,000                                | — \$2,000 . . . \$140, plus 15%      | — \$1,000                  | —               |
| \$2,000                                | — \$3,000 . . . \$290, plus 16%      | — \$2,000                  | —               |
| \$3,000                                | — \$4,000 . . . \$450, plus 17%      | — \$3,000                  | —               |
| \$4,000                                | — \$8,000 . . . \$620, plus 19%      | — \$4,000                  | —               |
| \$8,000                                | — \$12,000 . . . \$1,380, plus 22%   | — \$8,000                  | —               |
| \$12,000                               | — \$16,000 . . . \$2,260, plus 25%   | — \$12,000                 | —               |
| \$16,000                               | — \$20,000 . . . \$3,260, plus 28%   | — \$16,000                 | —               |
| \$20,000                               | — \$24,000 . . . \$4,380, plus 32%   | — \$20,000                 | —               |
| \$24,000                               | — \$28,000 . . . \$5,660, plus 36%   | — \$24,000                 | —               |
| \$28,000                               | — \$32,000 . . . \$7,100, plus 39%   | — \$28,000                 | —               |
| \$32,000                               | — \$36,000 . . . \$8,660, plus 42%   | — \$32,000                 | —               |
| \$36,000                               | — \$40,000 . . . \$10,340, plus 45%  | — \$36,000                 | —               |
| \$40,000                               | — \$44,000 . . . \$12,140, plus 48%  | — \$40,000                 | —               |
| \$44,000                               | — \$52,000 . . . \$14,060, plus 50%  | — \$44,000                 | —               |
| \$52,000                               | — \$64,000 . . . \$18,060, plus 53%  | — \$52,000                 | —               |
| \$64,000                               | — \$76,000 . . . \$24,420, plus 55%  | — \$64,000                 | —               |
| \$76,000                               | — \$88,000 . . . \$31,020, plus 58%  | — \$76,000                 | —               |
| \$88,000                               | — \$100,000 . . . \$37,980, plus 60% | — \$88,000                 | —               |
| \$100,000                              | — \$120,000 . . . \$45,180, plus 62% | — \$100,000                | —               |
| \$120,000                              | — \$140,000 . . . \$57,580, plus 64% | — \$120,000                | —               |
| \$140,000                              | — \$160,000 . . . \$70,380, plus 66% | — \$140,000                | —               |
| \$160,000                              | — \$180,000 . . . \$83,580, plus 68% | — \$160,000                | —               |
| \$180,000                              | — \$200,000 . . . \$97,180, plus 69% | — \$180,000                | —               |
| \$200,000                              | — \$110,980, plus 70%                | — \$200,000                | —               |

## Schedule III

**Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household**

(See page 3)

| If the amount on line 11d, page 1, is: |                                      | Enter on line 12a, page 1: |                 |
|--|--------------------------------------|----------------------------|-----------------|
| Not over \$1,000                       | 14% of the amount on line 11d.       | But not over—              | of excess over— |
| Over—                                  | But not over—                        |                            |                 |
| \$1,000                                | — \$2,000 . . . \$140, plus 16%      | — \$1,000                  | —               |
| \$2,000                                | — \$4,000 . . . \$300, plus 18%      | — \$2,000                  | —               |
| \$4,000                                | — \$6,000 . . . \$660, plus 20%      | — \$4,000                  | —               |
| \$6,000                                | — \$8,000 . . . \$1,060, plus 22%    | — \$6,000                  | —               |
| \$8,000                                | — \$10,000 . . . \$1,500, plus 25%   | — \$8,000                  | —               |
| \$10,000                               | — \$12,000 . . . \$2,000, plus 27%   | — \$10,000                 | —               |
| \$12,000                               | — \$14,000 . . . \$2,540, plus 31%   | — \$12,000                 | —               |
| \$14,000                               | — \$16,000 . . . \$3,160, plus 32%   | — \$14,000                 | —               |
| \$16,000                               | — \$18,000 . . . \$3,800, plus 35%   | — \$16,000                 | —               |
| \$18,000                               | — \$20,000 . . . \$4,500, plus 36%   | — \$18,000                 | —               |
| \$20,000                               | — \$22,000 . . . \$5,220, plus 40%   | — \$20,000                 | —               |
| \$22,000                               | — \$24,000 . . . \$6,020, plus 41%   | — \$22,000                 | —               |
| \$24,000                               | — \$26,000 . . . \$6,840, plus 43%   | — \$24,000                 | —               |
| \$26,000                               | — \$28,000 . . . \$7,700, plus 45%   | — \$26,000                 | —               |
| \$28,000                               | — \$32,000 . . . \$8,600, plus 46%   | — \$28,000                 | —               |
| \$32,000                               | — \$36,000 . . . \$10,440, plus 48%  | — \$32,000                 | —               |
| \$36,000                               | — \$38,000 . . . \$12,360, plus 50%  | — \$36,000                 | —               |
| \$38,000                               | — \$40,000 . . . \$13,360, plus 52%  | — \$38,000                 | —               |
| \$40,000                               | — \$44,000 . . . \$14,400, plus 53%  | — \$40,000                 | —               |
| \$44,000                               | — \$50,000 . . . \$16,520, plus 55%  | — \$44,000                 | —               |
| \$50,000                               | — \$52,000 . . . \$19,820, plus 56%  | — \$50,000                 | —               |
| \$52,000                               | — \$64,000 . . . \$20,940, plus 58%  | — \$52,000                 | —               |
| \$64,000                               | — \$70,000 . . . \$27,900, plus 59%  | — \$64,000                 | —               |
| \$70,000                               | — \$76,000 . . . \$31,440, plus 61%  | — \$70,000                 | —               |
| \$76,000                               | — \$80,000 . . . \$35,100, plus 62%  | — \$76,000                 | —               |
| \$80,000                               | — \$88,000 . . . \$37,580, plus 63%  | — \$80,000                 | —               |
| \$88,000                               | — \$100,000 . . . \$42,620, plus 64% | — \$88,000                 | —               |
| \$100,000                              | — \$120,000 . . . \$50,300, plus 66% | — \$100,000                | —               |
| \$120,000                              | — \$140,000 . . . \$63,500, plus 67% | — \$120,000                | —               |
| \$140,000                              | — \$160,000 . . . \$76,900, plus 68% | — \$140,000                | —               |
| \$160,000                              | — \$180,000 . . . \$90,500, plus 69% | — \$160,000                | —               |
| \$180,000                              | — \$104,300, plus 70%                | — \$180,000                | —               |

659-16-80160-1



**SCHEDULE C**  
**(Form 1040)**

U.S. Treasury Department  
Internal Revenue Service

## Profit (or Loss) From Business or Profession

**(Sole Proprietorship)**

(Compute social security self-employment tax on Schedule C-3 (Form 1040))

1968

Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065

Name as shown on page 1 of Form 1040

Social security number

**A Principal business activity** ..... product .....  
(See separate instructions) (For example: retail—hardware; wholesale—tobacco, services—legal; manufacturing—furniture; etc.)

**B Business name** ..... **C Employer Identification Number** .....

D Business address .....

E Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other. (ZIP code)

F Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?  
☐ YES ☐ NO. If "Yes," attach explanation.

G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1968? (See "Item G" in separate instructions for Schedule C.)

☐ YES ☐ NO. If "Yes," where were they filed? \_\_\_\_\_

|   |  |                                      |         |
|---|--|--------------------------------------|---------|
| 1 Gross receipts or gross sales \$..... |  | Less: Returns and allowances \$..... | \$..... |
|---|--|--------------------------------------|---------|

|   |  |
|---|--|
| <p><b>2</b> Inventory at beginning of year (if different from last year's closing inventory attach explanation) . . . . .</p> |  |
|---|--|

3 Merchandise purchased \$....., less cost of any items  
withdrawn from business for personal use \$.....

|   |  |  |  |
|---|--|--|--|
| 4 | Cost of labor (do not include salary paid to yourself) . . . . . |  |  |
|---|--|--|--|

|   |                                 |       |       |
|---|---------------------------------|-------|-------|
| 5 | Material and supplies . . . . . | ..... | ..... |
|---|---------------------------------|-------|-------|

|   |  |  |
|---|--|--|
| 6 Other costs (explain in Schedule C-1) |  |  |
|---|--|--|

|   |                                      |  |  |
|---|--------------------------------------|--|--|
| 7 | Total of lines 2 through 6 . . . . . |  |  |
|---|--------------------------------------|--|--|

|   |  |
|---|--|
| B Inventory at end of this year . . . . . |  |
|---|--|

9 Cost of goods sold and/or operations (subtract line 8 from line 7) . . . . .

|   |  |
|---|--|
| 10 Gross profit (subtract line 9 from line 1) |  |
|---|--|

### OTHER BUSINESS DEDUCTIONS

|   |       |       |  |
|---|-------|-------|--|
| 11 Depreciation (explain in Schedule C-2) . . . . . | ..... | ..... |  |
|---|-------|-------|--|

|  |       |       |
|--|-------|-------|
| 12 Taxes on business and business property (explain in Schedule C-1) . . . . . | ..... | ..... |
|--|-------|-------|

|  |       |       |
|--|-------|-------|
| 13 Rent on business property . . . . . | ..... | ..... |
|--|-------|-------|

|  |       |       |  |
|--|-------|-------|--|
| 14 Repairs (explain in Schedule C-1) . . . . . | ..... | ..... |  |
|--|-------|-------|--|

15 Salaries and wages not included on line 4 (exclude any paid to yourself) . . . . .

|                        |  |  |
|------------------------|--|--|
| 16 Insurance . . . . . |  |  |
|------------------------|--|--|

|  |  |  |
|--|--|--|
| 17 Legal and professional fees . . . . . |  |  |
|--|--|--|

|                          |  |  |
|--------------------------|--|--|
| 18 Commissions . . . . . |  |  |
|--------------------------|--|--|

|  |  |  |
|--|--|--|
| 19 Amortization (attach statement) . . . . . |  |  |
|--|--|--|

20 Retirement plans, etc. (other than your share—see separate instructions) . . . . .

|  |       |       |       |
|--|-------|-------|-------|
| 21 Interest on business indebtedness . . . . . | ..... | ..... | ..... |
|--|-------|-------|-------|

|    |  |       |       |  |  |
|----|--|-------|-------|--|--|
| 22 | Bad debts arising from sales or services . . . . . | ..... | ..... |  |  |
|----|--|-------|-------|--|--|

|    |  |       |       |       |
|----|--|-------|-------|-------|
| 23 | Losses of business property (attach statement) | ..... | ..... | ..... |
|----|--|-------|-------|-------|

|                        |       |       |  |
|------------------------|-------|-------|--|
| 24 Depletion . . . . . | ..... | ..... |  |
|------------------------|-------|-------|--|

|  |  |
|--|--|
| 25 Other business expenses (explain in Schedule C-1) |  |
|--|--|

|    |  |  |  |
|----|--|--|--|
| 26 | Total of lines 11 through 25 . . . . . |  |  |
|----|--|--|--|

**27** Net profit (or loss) (subtract line 26 from line 10). Enter here; in Schedule C-3, line 1; and on Form 1040, line 3, Part II, line 4. Figure your self-employment income and tax on Schedule C-3.

**SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 25**[illegible]

**Page 2**

[illegible][illegible]

|                                   | Straight line | Declining balance | Sum of the years-digits | Units of production | Additional first year (section 179) | Other (specify) | Total |
|-----------------------------------|---------------|-------------------|-------------------------|---------------------|-------------------------------------|-----------------|-------|
| 1 Under Rev. Proc's 62-21 & 65-13 |               |                   |                         |                     |                                     |                 |       |
| 2 Other . . .                     |               |                   |                         |                     |                                     |                 |       |

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$10,000, or for yourself if your expense account allowance plus line 27, page 1, is less than \$10,000. See separate instructions for Schedule C, for definition of "expense account."

(4) Employee or family vacations not reported on Form W-2? ☐ YES ☐ NO



# Instructions for Schedule C (Form 1040)—1968



US Treasury Department  
Internal Revenue Service

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (loss) on Form 1040, page 2, Part II, line 4. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See Schedule C-3 (Form 1040), page 2. If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income and Waiver of Benefits, do not file Schedule C-3; however, write "Exempt—Form 4029" to the left of the entry space on Form 1040, page 1, line 15.

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a businessman who uses his car half for business can deduct only half the operating expenses.

**Accounting Methods and Records.**—Two of the principal methods of accounting which may be used are the "cash method" and the "accrual method". Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account your return must be on the "cash method."

"Cash method" means that generally all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can turn into cash immediately are "constructively received" even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

**Item A—Principal business activity and product.**—Give the one business activity that accounts for the largest percentage of gross income included on Schedule C, page 1, line 1. State the broad field of business activity as well as the product or service, for example "wholesale—drugs," "retail—apparel," etc.

**Item D—Business address.**—Do not use home address as business address unless business is actually conducted from home. Use street address rather than box numbers.

**Item G—Information returns.**—You may be required to file information returns for certain payments of fees and other non-employee compensation, interest, rents, royalties, annuities and pensions. For more detailed information see instructions on Form 1096.

**Line 1—Gross receipts or gross sales.**—Enter gross receipts or sales from your trade

or business, including finance reserve income, discounts received, sale of scrap, bad debt recoveries, interest, etc. Returns and allowances.—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

**Installment sales.**—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1965, 1966, 1967, and 1968 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

## Cost of Goods Sold

**Lines 2-9.**—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The method adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington, D.C. 20224. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

## Other Business Deductions

**Line 11—Depreciation and obsolescence.**—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, see the Instructions for Form 1040. The depreciation instructions discuss the alternative standards and procedures for use in determining depreciation under Revenue Procedures 62-21 and 65-13. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C-2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed.

**Line 14—Repairs.**—You may deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

**Line 19—Amortization.**—For the election to amortize research or experimental expenditures, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

**Line 20—Retirement plans, etc. (other than your share).**—Enter deduction for contributions to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on this line. If the plan includes you as a self-employed individual, enter your share on Form 1040, page 2, Part III, line 4 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see Instructions for that form).

**Line 22—Bad debts arising from sales or services.**—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

**Line 23—Losses of business property.**—You may deduct losses of business property by fire, storm, or other casualty, or theft, if not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance proceeds, salvage value, and deductible loss.

**Line 24—Depletion.**—If a deduction is claimed on account of timber depletion, attach Form T to your return.

**Line 25—Other business expenses.**—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

**Automobile Expenses, Special Rule.**—See page 7 of the Form 1040 instructions for optional method of computing deductible automobile expenses.

**Net operating loss deduction.**—Any net operating loss deduction should be entered as a "minus" figure on Form 1040, page 2, Part II, in "Miscellaneous Income."

**Expense account information.**—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should maintain records to substantiate entertainment expenditures.

**SCHEDULE F**  
**(Form 1040)**  
 U.S. Treasury Department  
 Internal Revenue Service

**Schedule of Farm Income and Expenses**

(Compute social security self-employment tax on Schedule F-1 (Form 1040))

Attach this schedule to your income tax return, Form 1040

**1968**

Name as shown on page 1 of Form 1040

Social security number

Business name and address

If you filed Form 943, enter employer identification number here

Location of farm(s) and number of acres in each farm

**FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD**
**PART I.**—Report in the applicable column below receipts from sale of livestock held primarily for sale. (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

| SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE        |          |           |                                 |          |           | OTHER FARM INCOME  |           |
|---|----------|-----------|---------------------------------|----------|-----------|--|-----------|
| Kind  | Quantity | 1. Amount | Kind                            | Quantity | 2. Amount | Items  | 3. Amount |
| Cattle . . . . .  |          | \$        | Grain . . . . .                 |          | \$        | Mdse. rec'd for produce . . . . .                                  | \$        |
|   |          |           | Hay . . . . .                   |          |           | Machine work . . . . .   |           |
| Sheep . . . . .   |          |           | Cotton . . . . .                |          |           | Patronage dividends . . . . .                                      |           |
| Swine . . . . .   |          |           | Tobacco . . . . .               |          |           | Per-unit retains . . . . .   |           |
| Poultry . . . . .   |          |           | Vegetables . . . . .            |          |           | Agricultural program payments:                                     |           |
| Bees . . . . .  |          |           | Fruits and nuts . . . . .       |          |           | (1) In cash . . . . .  |           |
| Dairy products . . . . .  |          |           | Syrup and sugar . . . . .       |          |           | (2) In materials and services . . . . .                            |           |
| Eggs . . . . .  |          |           | Wood and lumber . . . . .       |          |           | (3) Commodity Credit loans forfeited (or under election) . . . . . |           |
| Meat products . . . . .   |          |           | Other forest products . . . . . |          |           | Gasoline tax credit . . . . .                                      |           |
| Poultry, dressed . . . . .  |          |           | Other (specify):                |          |           | Other (specify):   |           |
| Wool . . . . .  |          |           |                                 |          |           |  |           |
| Honey . . . . .   |          |           |                                 |          |           |  |           |
| <b>Totals</b> . . . . .   |          | \$        |                                 |          | \$        |  | \$        |
| Total of columns 1, 2, and 3. Enter here and in Part IV, line 1 below . . . . . |          |           |                                 |          |           |  | \$        |

**PART II.—SALES OF PURCHASED LIVESTOCK AND OTHER ITEMS PURCHASED FOR RESALE**

| a. Description   | b. Date acquired | c. Amount received | d. Cost or other basis | e. Profit (or loss) |
|--|------------------|--------------------|------------------------|---------------------|
| Livestock: . . . . .   |                  | \$                 | \$                     | \$                  |
| Other items: . . . . .   |                  |                    |                        |                     |
| <b>Totals</b> (enter amount from column e, in Part IV, line 2 below) . . . . . |                  | \$                 | \$                     | \$                  |

**PART III.—FARM EXPENSES FOR TAXABLE YEAR (see separate instructions)**

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

| Items   | 1. Amount | Items                           | 2. Amount | Items   | 3. Amount |
|---|-----------|---------------------------------|-----------|---|-----------|
| Labor hired . . . . .   | \$        | Veterinary, medicine . . . . .  | \$        | Retirement plans, etc. (Other than your share—See instructions) . . . . . | \$        |
| Repairs, maintenance . . . . .  |           | Gasoline, fuel, oil . . . . .   |           | Other (specify):  |           |
| Interest . . . . .  |           | Storage, warehousing . . . . .  |           |   |           |
| Feed purchased . . . . .  |           | Taxes . . . . .                 |           |   |           |
| Seed, plants purchased . . . . .  |           | Insurance . . . . .             |           |   |           |
| Fertilizers, lime . . . . .   |           | Utilities . . . . .             |           |   |           |
| Machine hire . . . . .  |           | Rent of farm, pasture . . . . . |           |   |           |
| Supplies purchased . . . . .  |           | Freight, trucking . . . . .     |           |   |           |
| Breeding fees . . . . .   |           | Conservation expenses . . . . . |           |   |           |
| Total of columns 1, 2, and 3. Enter here and in Part IV, line 4 below (cash method), or page 2, Part VII, line 6 (accrual method) . . . . . |           |                                 |           |   |           |

**PART IV.—SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD**

|   |    |   |    |
|---|----|---|----|
| 1 Sale of livestock and produce raised and other farm income . . . . .  | \$ | 4 Farm expenses (from Part III) . . . . . | \$ |
| 2 Profit (or loss) on sale of purchased livestock and other purchased items . . . . .   |    | 5 Depreciation (from Part V) . . . . .    |    |
| 3 Gross profits* . . . . .  | \$ | 6 Other farm deductions (specify):        |    |
|   |    |   |    |
|   |    | 7 Total deductions . . . . .              | \$ |
| B Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on Form 1040, page 2, Part II, line 6. Figure your self-employment income and tax on Schedule F-1 . . . . . |    |   |    |

\*Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040)).

48-16-80205-1





## Instructions for Schedule F (Form 1040)—1968



U.S. Treasury Department  
Internal Revenue Service

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

### Cash Receipts and Disbursements Method

Include in income (a) cash and the value of merchandise or other property received from the sale of livestock and produce raised during the taxable year or prior years, (b) the profits received from the sale of any livestock and other items purchased, and (c) income received from all other sources. Expenses will be the amounts paid during the taxable year plus deductions such as depreciation, etc.

### Accrual Method

The gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not. You may value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, in addition to other methods. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

### Income

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurance on growing crops should be included. If you rent all or a part of your crop land on a crop share basis, report the crop shares received as rental income only for the year in which they are reduced to money, or its equivalent. If you received rental income from the operation of a farm but did not materially participate in its operation, report the income on Schedule B (Form 1040), Part II.

Qualified per-unit retain certificates and patronage dividends received from cooperatives in cash, qualified written notices of allocation, or other property (to the extent of fair market value), are to be included in farm income.

Non-qualified per-unit retain certificates and patronage dividends received in the form of nonqualified written notices of allocation are not to be included in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

Dividends received on purchases of capital assets or depreciable property used in farming are not includable in income, but the purchase price of such items must be required accordingly. Dividends you receive on nonbusiness purchases are not includable in income.

Report sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

Income from farming is subject to the self-employment tax. (See page 2 of Schedule F-1 (Form 1040).) If you have filed Form 4029, do not file Schedule F-1, however, write "Exempt—Form 4029" to the left of the entry space on Form 1040, page 1, line 15.

**Gasoline tax credit.**—If you use the "cash method," enter in Part I any Federal gasoline tax claimed as a credit on Form 1040 for 1967. However, if you use the "accrual method," enter in Part VII, line 1(d) any Federal gasoline tax you are claiming as a credit on Form 1040 for 1968.

### Agricultural Program Payments.

**In cash.**—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

**In Materials and Services.**—If benefits were received in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

**Commodity Credit Corporation Loans Forfeited (or under election).**—If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include these amounts in income when received. If you made this election, or delivered or forfeited the pledged commodity, enter the amounts received on this line. If you made such an election, attach to your return a statement showing details of such loans. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

### Expenses and Other Deductions

**Labor hired.**—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers.

**Repairs and maintenance.**—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

**Utilities.**—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

**Fertilizers and lime.**—These and similar materials may be either capitalized or deducted as an expense.

**Supplies purchased.**—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, etc.

**Taxes.**—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

**Insurance.**—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

**Rent of farm, part of farm, or pasture.**—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

**Conservation expenses.**—You may deduct certain expenditures (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

**Retirement plans, etc. (other than your share).**—Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on the line provided on page 1, Part III, column 3, of Schedule F. If the plan includes you as a self-employed individual, enter your share on Form 1040, page 2, Part III, line 4 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

**Automobile expenses, Special Rule.**—See page 7 of the Form 1040 Instructions for optional method.

**Other farm expenses.**—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, etc.

You may deduct expenditures in clearing land to make it suitable for farming. This deduction is limited to 25% of taxable income from farming, or \$5,000, whichever is lesser.

**Depreciation.**—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See instructions for Form 1040 for methods of computing depreciation.

**Losses.**—Losses of farm buildings, machinery, and other farm property not included in your inventory, if not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible; for animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

**Net operating loss deduction.**—Any net operating loss deduction should be entered as a "minus" figure on Form 1040, page 2, Part II, in "Miscellaneous income."

**Additional information available.**—You may obtain I.R.S. Publication 225, Farmer's Tax Guide, free from your county agricultural agent or an Internal Revenue Service office.



FORM **1065**  
U.S. Treasury Department  
Internal Revenue Service

# U.S. Partnership Return of Income

FOR CALENDAR YEAR 1968 or other taxable year beginning

**1968**

A Principal business activity  
(See General Instruction K)

Name

C Employer Identification No.

B Principal product or service  
(See General Instruction K)

Number and street

D County in which located

City or town and State

ZIP code

E Date business commenced

**IMPORTANT**—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction R.

|                   |    |  |                              |  |
|-------------------|----|--|------------------------------|--|
| <b>INCOME</b>     | 1  | Gross receipts or gross sales  | Less: Returns and allowances |  |
|                   | 2  | Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)                                    |                              |  |
|                   | 3  | Gross profit   |                              |  |
|                   | 4  | Income (loss) from other partnerships, syndicates, etc. (attach statement)                                   |                              |  |
|                   | 5  | Nonqualifying dividends (attach list—see Instruction 5)  |                              |  |
|                   | 6  | Interest   |                              |  |
|                   | 7  | Rents (Schedule B)   |                              |  |
|                   | 8  | Royalties (attach schedule)  |                              |  |
|                   | 9  | Net farm profit (loss) (Schedule F, Form 1040)   |                              |  |
|                   | 10 | Net gain (loss) from sale or exchange of property other than capital assets (line 16, Schedule D, Form 1065) |                              |  |
|                   | 11 | Other income (attach schedule)   |                              |  |
|                   | 12 | <b>TOTAL income</b> (lines 3 through 11)   |                              |  |
| <b>DEDUCTIONS</b> | 13 | Salaries and wages (other than to partners)  |                              |  |
|                   | 14 | Payments to partners—salaries and interest   |                              |  |
|                   | 15 | Rent   |                              |  |
|                   | 16 | Interest (Schedule J)  |                              |  |
|                   | 17 | Taxes (Schedule J)   |                              |  |
|                   | 18 | Losses by fire, storm, shipwreck, other casualty or theft (attach statement)                                 |                              |  |
|                   | 19 | Bad debts (Schedule H if reserve method is used)   |                              |  |
|                   | 20 | Repairs  |                              |  |
|                   | 21 | Depreciation (Schedule I)  |                              |  |
|                   | 22 | Amortization (attach schedule)   |                              |  |
|                   | 23 | Depletion (attach schedule)  |                              |  |
|                   | 24 | Retirement plans, etc. (other than for partners—see Instruction 24)  |                              |  |
|                   | 25 | Other deductions (Schedule J)  |                              |  |
|                   | 26 | <b>TOTAL deductions</b> (lines 13 through 25)  |                              |  |
|                   | 27 | <b>Ordinary income (loss)</b> (line 12 less line 26) (see General Instruction G)                             |                              |  |

## Schedule A—COST OF GOODS SOLD

|   |  |  |
|---|--|--|
| 1 | Inventory at beginning of year (if different from last year's closing inventory, attach explanation) |  |
| 2 | Purchases  |  |
|   | Less: Cost of items withdrawn for personal use   |  |
| 3 | Cost of labor  |  |
| 4 | Material and supplies  |  |
| 5 | Other costs (attach schedule)  |  |
| 6 | Total of lines 1 through 5   |  |
| 7 | Less: Inventory at end of year   |  |
| 8 | Cost of goods sold. Enter here and on line 2 above<br>(Method of inventory valuation)                |  |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Signature of partner or member

Date

Signature of preparer other than partner or member

Address

e58-10-1

Date

Page 2

## Schedule B—INCOME FROM RENTS

**Schedule H—BAD DEBTS (See Instruction 19)**

| <b>1.</b> Group and guideline class<br>OR<br><b>Description of property</b>   | <b>2.</b> Cost or other basis at beginning of year<br>— OR —<br><b>Cost or other basis</b> | <b>3.</b> Asset additions in year (amount)<br>— OR —<br><b>Date acquired</b> | <b>4.</b> Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21) | <b>5.</b> Depreciation allowed or allowable in prior years | <b>6.</b> Method of computing depreciation | <b>7.</b> Class life — OR — Rate (%) or life | <b>8.</b> Depreciation for this year |
|---|--|--|--|--|--|--|--------------------------------------|
| <b>1 Total additional first-year depreciation (do not include in line 2 below). (Enter here and allocate to each partner in column 5 of Schedule K)</b> |  |  |  |  |  |  |                                      |
| <b>2 Regular depreciation</b>   |  |  |  |  |  |  |                                      |
|   |  |  |  |  |  |  |                                      |
|   |  |  |  |  |  |  |                                      |
|   |  |  |  |  |  |  |                                      |
|   |  |  |  |  |  |  |                                      |
|   |  |  |  |  |  |  |                                      |
|   |  |  |  |  |  |  |                                      |
|   |  |  |  |  |  |  |                                      |
|   |  |  |  |  |  |  |                                      |
|   |  |  |  |  |  |  |                                      |
|   |  |  |  |  |  |  |                                      |
|   |  |  |  |  |  |  |                                      |
|   |  |  |  |  |  |  |                                      |
|   |  |  |  |  |  |  |                                      |
| <b>3a Total</b>   |  | <b>3b Total of line 1 and line 2 . . . . .</b>                               |  |  |  |  |                                      |
| <b>4 Less: Amount of depreciation claimed on line 1 above and in Schedules A and B . . . . .</b>  |  |  |  |  |  |  |                                      |
| <b>5 Balance—Enter here and on page 1, line 21 . . . . .</b>  |  |  |  |  |  |  |                                      |

|                                     | Straight line | Declining balance | Sum of the years-digits | Units of production | Additional first year (section 179) | Other (specify) | Total |
|-------------------------------------|---------------|-------------------|-------------------------|---------------------|-------------------------------------|-----------------|-------|
| 1 Under Rev. Procs. 62-21 and 65-13 |               |                   |                         |                     |                                     |                 |       |
| 2 Other                             |               |                   |                         |                     |                                     |                 |       |

[illegible]





Form 1065—1968

Page 4

## Schedule L—BALANCE SHEETS (See General Instruction J)

| ASSETS   | Beginning of taxable year |       | End of taxable year |       |
|--|---------------------------|-------|---------------------|-------|
|  | Amount                    | Total | Amount              | Total |
| 1 Cash . . . . .   |                           |       |                     |       |
| 2 Trade notes and accounts receivable . . . . .                      |                           |       |                     |       |
| (a) Less allowance for bad debts . . . . .                           |                           |       |                     |       |
| 3 Inventories . . . . .  |                           |       |                     |       |
| 4 Gov't obligations: (a) U.S. and instrumentalities . . . . .        |                           |       |                     |       |
| (b) State, subdivisions thereof, etc. . . . .                        |                           |       |                     |       |
| 5 Other current assets (attach schedule) . . . . .                   |                           |       |                     |       |
| 6 Mortgage and real estate loans . . . . .                           |                           |       |                     |       |
| 7 Other investments (attach schedule) . . . . .                      |                           |       |                     |       |
| 8 Buildings and other fixed depreciable assets . . . . .             |                           |       |                     |       |
| (a) Less accumulated depreciation . . . . .                          |                           |       |                     |       |
| 9 Depletable assets . . . . .  |                           |       |                     |       |
| (a) Less accumulated depletion . . . . .                             |                           |       |                     |       |
| 10 Land (net of any amortization) . . . . .                          |                           |       |                     |       |
| 11 Intangible assets (amortizable only) . . . . .                    |                           |       |                     |       |
| (a) Less accumulated amortization . . . . .                          |                           |       |                     |       |
| 12 Other assets (attach schedule) . . . . .                          |                           |       |                     |       |
| 13 Total assets . . . . .  |                           |       |                     |       |
| LIABILITIES AND CAPITAL  |                           |       |                     |       |
| 14 Accounts payable . . . . .  |                           |       |                     |       |
| 15 Mortgages, notes, and bonds payable in less than 1 year . . . . . |                           |       |                     |       |
| 16 Other current liabilities (attach schedule) . . . . .             |                           |       |                     |       |
| 17 Mortgages, notes, and bonds payable in 1 year or more . . . . .   |                           |       |                     |       |
| 18 Other liabilities (attach schedule) . . . . .                     |                           |       |                     |       |
| 19 Partners', capital accounts . . . . .                             |                           |       |                     |       |
| 20 Total liabilities and capital . . . . .                           |                           |       |                     |       |

## Schedule M—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS (See Instruction for Schedule M)

|               | 1. Capital account at beginning of year | 2. Capital contributed during year | 3. Ordinary income (loss) from line 27, page 1 | 4. Income not included in column 3 plus non-taxable income | 5. Losses not included in column 3, plus unallowable deductions | 6. Withdrawals and distributions | 7. Capital account at end of year |
|---------------|---|------------------------------------|--|--|---|----------------------------------|-----------------------------------|
| (a) . . . . . |   |                                    |  |  |   |                                  |                                   |
| (b) . . . . . |   |                                    |  |  |   |                                  |                                   |
| (c) . . . . . |   |                                    |  |  |   |                                  |                                   |
| (d) . . . . . |   |                                    |  |  |   |                                  |                                   |
| (e) . . . . . |   |                                    |  |  |   |                                  |                                   |
| Totals        |   |                                    |  |  |   |                                  |                                   |

## Schedule N—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT (See Instruction for Schedule N)

|  |  |
|--|--|
| 1 Ordinary income increased by casualty losses (line 27 plus line 18, page 1) . . . . .                  |  |
| 2 Add: Payments to partners—salaries and interest (line 14, page 1) . . . . .                            |  |
| 3 Net loss from sale or exchange of property other than capital assets (line 10, page 1) . . . . .       |  |
| 4 Total . . . . .  |  |
| 5 Less: Portion of line 4, page 1, which does not constitute net earnings from self-employment . . . . . |  |
| 6 Nonqualifying dividends (line 5, page 1) . . . . .   |  |
| 7 Interest (see instructions) . . . . .  |  |
| 8 Net rentals from real estate . . . . .   |  |
| 9 Net gain from sale or exchange of property other than capital assets (line 10, page 1) . . . . .       |  |
| 10 Net earnings from self-employment. Enter in column 11, Schedule K . . . . .                           |  |



1968



U.S. Treasury Department  
Internal Revenue Service

## Instructions for Form 1065 U.S. Partnership Return

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not within the meaning of the Internal Revenue Code, a corporation, trust, estate, or a sole proprietorship. The term "partner" means a member of a partnership.

### General Instructions

**A. Who must file Form 1065.**—Every partnership (see general instruction L for exceptions) shall, for its taxable year, make a return of income on Form 1065. If the return is filed on behalf of a syndicate, pool, joint venture, or similar group, a copy of the agreement, together with all amendments thereto, should be attached to the return, unless a copy has been previously filed.

Only one return is required for each partnership. If copies of the form are furnished to individual partners, they should be clearly identified as "duplicate copy."

**B. Period to be covered by return.**—The return shall be filed for the calendar year 1968 or other taxable year beginning in 1968. A partnership taxable year shall be determined as though the partnership were a taxpayer.

**C. Change in, or adoption of, accounting period.**—A change by any partnership from one taxable year to another, or the adoption by a new partnership of an initial taxable year, must meet the provisions of section 706(b) of the Code. A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442 of the Code. A principal partner is one who has an interest of 5 percent or more in the partnership profits or capital.

For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706(b) and 708(b)(2).

**D. Time and place for filing.**—The return of a resident partnership must be filed on or before the 15th day of the 4th month following the close of the taxable year of the partnership. However, the return of a foreign partnership in which all the partners are nonresident aliens must be filed on or before the 15th day of the 6th month following the close of the taxable year of the partnership.

All partnerships whose principal place of business or principal office or agency is located in Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina or Tennessee must file their returns for 1968 with Internal Revenue Service Center, 4800 Buford Highway, Chamblee, Georgia 30006. All other partnerships must file their returns with the District Director of Internal Revenue for the district in which the partnership's principal place of business or principal office or agency is located.

Where the partnership does not have a principal office or agency or principal place of business in the United States, the return must be filed with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225, U.S.A.

**E. Signature.**—The return must be signed by one partner or member. If receivers, trustees in bankruptcy, or assignees are in control of the property or business of the organization,

such receivers, trustees, or assignees must sign the return.

Any person(s), firm, or corporation who prepares a partnership return for compensation also must sign. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. The verification is not required if the return is prepared by a regular, full-time employee of the partnership such as a clerk, secretary, bookkeeper, etc.

**F. Penalties.**—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

**G. Accounting methods.**—Ordinary income shall be computed in accordance with the method of accounting regularly used in maintaining the partnership's books and records. In all cases the method adopted should clearly reflect income. (See section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any material item) without first securing consent on Form 3115, Application for Change in Accounting Method.

**Rounding off to whole-dollar amounts.**—If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

**H. Items exempt from tax.**—Items exempt from tax are listed in sections 101 through 122, for example:

(1) **Interest on governmental obligations.**—The interest on obligations of a State or a possession of the United States, or any political subdivision of any of the foregoing or of the District of Columbia is exempt.

(2) **Proceeds of insurance policies.**—In general, the proceeds of life insurance policies, paid to the partnership by reason of the death of a partner, are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

(3) **Income from improvements by lessee.**—Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is exempt.

**I. Information at source.**—Every partnership making payments in the course of its trade or business during the calendar year of interest (other than under the \$10 rule), rents, commissions, or other fixed or determinable income of \$600 or more, shall file Forms 1096

and 1099. If the partnership makes payments of interest aggregating \$10 or more on bank deposits, corporate bonds, stockholder's accounts, and savings and loan association accounts, it shall file Forms 1096 and 1099. Either a copy of Form 1099 or a reasonable facsimile shall be furnished the recipient of the interest. **Exceptions.**—No report is required of the following: (1) payments of any type to a corporation, (2) distributions or salaries to the partners, (3) rent paid as a tenant to a real estate agent, and (4) payments made as a broker to your customers.

**J. Balance sheets.**—The balance sheets of the partnership must be completed. These balance sheets, Schedule L, should agree with the books of account, otherwise any differences should be explained in an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by said Commission or State or municipal authorities, as of the beginning and end of the taxable year.

**K. Principal business activity and principal product or service.**—On page 1 of the return, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 11, page 1). State the broad field of business activity such as "retail," etc., and the principal product or service, such as "food," etc.

**L. Elections.**—(1) A partnership may elect to be taxed as a domestic corporation if it qualifies under section 1361. In such cases, Form 1120 rather than Form 1065 should be filed. An election to be taxed as a domestic corporation may not be made after April 14, 1966. However, an election under section 1361(f) because of a change in ownership is permissible. Elections made on or before this date will continue in force and may be revoked by the taxpayer. All elections will be automatically terminated on January 1, 1969, and unincorporated business enterprises will not be considered as domestic corporations for any period after December 31, 1968.

(2) An unincorporated organization qualifying under section 761(a), as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement may elect to be excluded from treatment as a partnership in accordance with section 1.761-1(a)(2) of the Regulations. Such unincorporated organization must make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired.

(3) Generally, the partnership shall make the elections affecting the computation of taxable income derived from partnership operations. Examples of such elections are the method of accounting employed, methods of depreciation, etc. However, certain elections are made by a partner separately on his individual income tax return rather than by the partnership. These elections are made under: section 901, relating to foreign tax credit; section 615, relating to exploration expenditures; and section 617, relating to additional exploration expenditures for domestic mining.

(4) Information with regard to elections affecting the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of chapter 1, subchapter K of the Code and the Regulations.

**M. Section 702(a) items.**—Each partner is required by the Code to take into account separately his distributive share of certain



specific items enumerated in the Code as follows: (1) gains and losses from sales and exchanges of capital assets held for not more than 6 months; (2) gains and losses from sales and exchanges of capital assets held for more than 6 months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (see instructions for Schedule K); and (8) taxable income or loss (ordinary income) exclusive of items 1 through 7 above.

**N. Distribution of unrealized receivables and inventory items.**—Where a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all, or a part, of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnership. The gain realized by the partnership is treated as ordinary income. In computing the partners' distributive shares of such ordinary income, the income shall be allocated only to partners other than the distributee and separately taken into account under section 702(a)(8). See section 751 and the Regulations issued thereunder.

**O. Net operating loss deduction.**—The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, a partner shall take into account his share of the income and losses of the partnership, subject to the limitation of section 704(d). The net operating loss deduction shall not be allowed in computing the net earnings from self-employment.

**P. Information regarding renegotiable contracts.**—Every partnership which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951, shall, in answer to question J, page 3, state the actual or if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

**Q. Specially allocated items.**—Distributive shares of items of income, gain, loss, deduction or credit are to be allocated among the partners in accordance with the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss generally, and such allocations may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly among three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be reported in a separate schedule (see item (a) under Schedule K instructions), instead of in the other numbered lines on page 1.

**R. Attachments.**—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachments must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form the total need not be entered on the official schedule, but must be entered on page 1.

## Specific Instructions

These instructions correspond with line numbers on the first page of the return, and with schedules appearing on other pages of the return.

**1. Gross receipts.**—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

**Installment sales.**—If, pursuant to section 453, the installment method is used, attach a schedule showing separately for the years 1965, 1966, 1967, and 1968 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of gross profits to gross sales; (e) amount collected; and (f) gross profit on amount collected.

**Farmer's income schedule.**—For farm income attach separate Schedule F (Form 1040). (See instruction 9.)

**2. Cost of goods sold (Schedule A).**—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may be valued at (a) cost, (b) cost or market, whichever is lower, or (c) any other method approved by the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application for permission to change the method of valuing inventories, must be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

If the partnership desires to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M.

**Cost of operations (where inventories are not an income-determining factor).**—If the amount entered on line 2, includes an amount applicable to cost of operations, attach a schedule showing: (a) salaries and wages; and (b) other costs in detail.

**4. Income (loss) from other partnerships, syndicates, etc.**—Enter the partnership's share of the profit (whether received or not) or loss of another partnership, except the partnership's distributive share of another partnership's capital gains or losses, which should be reported in separate Schedule D (Form 1065). If the distributive share is a loss, such loss must be limited to the amount of the adjusted basis of the interest in the other partnership as of the end of the other partnership's year in which the loss occurred. If the taxable year does not coincide with the annual accounting period of the other partnership, include in the return the distributive share of the net profit (loss) for the accounting period of such other partnership ending within the period for which the return is filed.

**5. Nonqualifying dividends.**—Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the individual partner is NOT entitled to an exclusion. Such dividends are derived from the following sources:

(a) Corporations organized under the China Trade Act (section 941);

(b) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

(i) exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(ii) corporations to which section 931 (income from sources within possessions of the United States) applies;

(c) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

(d) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(e) Certain real estate investment trusts under sections 856 to 858.

(f) Foreign corporations, including your share from a controlled foreign corporation.

Qualifying dividends are taxable dividends received from domestic corporations and not listed above. See instructions for Schedule K.

**6. Interest.**—Enter total interest from all sources except: (a) interest exempt from tax; (b) interest on tax-free convenient bonds.

**8. Royalties.**—Enter net income (loss) as shown on the detailed schedule to be attached to the return.

**9. Net farm profit (loss).**—Enter the net profit (loss) from Schedule F (Form 1040). Do NOT include in such line any amounts reported in Schedule K (Form 1065).

**11. Other income.**—Enter any other taxable income and explain its nature in an attached schedule except items requiring separate computation which are required to be reported in Schedule K. (See instr. for Sch. K.) Include taxable income from annuities and insurance proceeds.

## Deductions

**13. Salaries and wages.**—Enter all salaries and wages not included as a deduction in line 3 of Schedule A except salaries to partners.

**14. Payments to partners—salaries and interest (guaranteed payments).**—In computing ordinary income, a deduction may be taken for payments to a partner for services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate to the appropriate partners in column 6, Schedule K.

**15. Rent.**—Enter rent on business property but do not deduct rent for a dwelling occupied by any partner for personal use.

**16. Interest.**—Enter interest on business indebtedness. Amounts paid by a partnership to a partner for the use of capital should be entered on line 14. However, amounts paid as interest by a partnership to a partner as a result of a transaction wherein the partner acts in a capacity other than as a partner should be entered on this line. (The limitations on deductions for unpaid interest are set forth in section 267 of the Code.)

**17. Taxes.**—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the prop-



erty assessed, as for paving, etc., Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, or taxes reported in Schedule K.

**18. Losses by fire, storm, shipwreck, other casualty, or theft.**—Enter losses sustained and not compensated for by insurance in any amount, nor reflected in cost of goods sold. Theft losses can be deducted in the year in which the partnership discovers the loss, and only in that year. Attach a statement setting forth a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss claimed.

**19. Bad debts.**—Bad debts may be deducted in either of two ways—(a) when they become wholly or partially worthless, or (b) by reasonable addition to a reserve for bad debts. A partnership filing a first return of income may select either of the two methods, and that method must be followed for subsequent years, unless permission is granted to change to the other method. Application for permission to change the method must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to effect the change. (See instructions on separate Schedule D (Form 1065) regarding nonbusiness debts.)

**20. Repairs.**—Enter the cost of incidental repairs, etc., which do not add to the value or appreciably prolong the life of the property repaired. Expenditures for new buildings, machinery, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts.

**21. Depreciation.**—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents and copyrights shall be included in Schedule I.

#### Adjustments to basis of property:

(a) **Additional first-year depreciation.**—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be adjusted for the amount of the deduction so claimed.

(b) **Salvage value.**—In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

### Alternative Depreciation Guidelines and Rules

Revenue Procedure 62-21 (supplemented by Revenue Procedure 65-13), sets forth alternative standards and procedures for determining depreciation. These guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and other prescribed rules and standards.

### Depreciation Methods

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or other prescribed rules and standards:

(a) **Straight line.**—To compute the deduction, add the cost of improvements to the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(b) **Declining balance.**—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(c) **Special rules for new assets acquired after December 31, 1953.**—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods previously provided, or it may be depreciated under any of the following methods provided: that the asset is tangible, that it has an estimated useful life of 3 years or more, and that the original use of the asset commenced with the partnership and commenced after December 31, 1953.

(i) **Declining balance.**—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(ii) **Sum of the years-digits.**—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost would be allowable, for the second year four-fifteenths, etc.

(iii) **Other methods.**—A partnership may use any reasonable consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(iv) **Real property—Suspension period property.**—In general, in the case of certain real property whose construction, reconstruction, or erection was completed during the taxable year but which (1) began during the period beginning on October 10, 1966, and ending on March 9, 1967, or (2) began, pursuant to an order placed during such period, before May 24, 1967, the methods described in the preceding paragraphs for new property apply only to that portion of the basis attributable to work done after May 23, 1967. For provisions relating to exceptions and \$50,000 exemption, see section 167(i).

(d) **Additional first-year depreciation.**—A partnership may elect to write off part of the cost of its tangible depreciable personal property, which has a useful life of at least 6 years from the date of acquisition. The allowance is in addition to regular depreciation allowable on the balance of the basis of the asset and is deductible in the first year in which the regular depreciation deduction is allowable with respect to the property.

The amount that may be written off is up to 20 percent of the cost of the property (before making any adjustment to the basis for salvage value) but the deduction for each

partner may not exceed \$2,000 (\$4,000 if married and filing a joint return). For example—The A & B Company, a partnership consisting of A and B, purchased an asset which cost \$100,000. Each partner is married and each is filing a joint return. The profit and loss sharing ratio is 50 percent to each. The total that may be written off is \$8,000 (20 percent of \$100,000 limited to \$4,000 for each partner). If the asset had been purchased for \$30,000 and the profit and loss ratio had been 90 percent to A and 10 percent to B, the total that could be written off would be \$4,600 (20 percent of \$30,000, limited to \$4,600)—\$4,000 for A (90 percent of \$30,000 × 20 percent, limited to \$4,000) and \$600 for B (10 percent of \$30,000 × 20 percent).

The amount of additional first-year depreciation is deducted from the total depreciation and allocated to each partner in col. 5, Schedule K. Each partner enters this amount, subject to the limitations in the preceding paragraph, in Part III of Schedule B (Form 1040) of his individual income tax return.

Do not deduct additional first-year depreciation on page 1 of the form.

**22. Amortization.**—If the partnership elects the deduction for amortization of certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (section 615), and development (section 616), a statement of the pertinent facts should be filed with the return. Do not enter the deductions for amortization of bond premium on this line but include it in Schedule J.

For details which must be furnished in the statements of election required by these sections, consult your District Director.

**23. Depletion.**—If a deduction is claimed for timber depletion, Form T should be obtained from the District Director and filed with the return.

**24. Retirement plans, etc.**—Enter on this line deductible contributions made by the partnership for its employees to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under any other deferred payment plan.

If plan does not include partners as self-employed individuals, file Form 2950 (optional in the first year—see instructions for that form). If the plan includes partners as self-employed individuals, attach Form 2950-SE. Separate Forms 2950-SE also must be used by each partner to determine his deduction for contributions made on his behalf by the partnership.

**25. Other deductions.**—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of items requiring separate computation and required to be reported in Schedule K. Do not deduct losses incurred in transactions which were neither connected with the trade or business nor entered into for profit. No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income, other than the allowable portion attributable to wholly exempt interest income. Items directly attributable to such exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion thereof, shall be allocated to each.

A partnership receiving any exempt income, other than interest, or holding any property or engaging in any activity the income from which is exempt shall submit with its return



as a part thereof an itemized statement, in detail, showing (a) the amount of each class of exempt income, and (b) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

**Schedule D—Gains and losses from sales or exchanges of capital assets and other property.**—Except for specially allocated gains and losses, the computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on the separate Schedule D (Form 1065). Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail.

**Schedule K—Partners' shares of income, credits, deductions, etc.**—This schedule should show complete information with respect to all the persons who were members of the partnership, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members thereof are liable for income tax in their separate capacities and are taxable upon their distributive shares of the income of the partnership, whether distributed or not, and each is required to include his share in his return. However, a partner may not claim on his separate return a distributive share of loss from a partnership to the extent any such loss exceeds the basis of his interest in the partnership. The excess of such loss may be claimed for later years to the extent that the basis for the partner's interest is increased above zero. Each partner should be advised by the partnership of his share of the income, deductions, credits, etc., as shown in Schedule K (columns 3 to 13 inclusive) and of his share of any other items required to be shown in a separate schedule as described below.

**Column 3.**—A partner is allowed a tax credit based on his pro rata share of the partnership investment in certain depreciable property having an estimated useful life of 4 years or more. Allocate to each partner the investment by amount, type and life of property. The cost of used property is LIMITED TO AGGREGATE COST OF \$50,000.

When property is disposed of prior to the "life years" assigned thereto, each partner should be notified of the dates when property was purchased and sold in order that he may reflect in his return for the year of sale the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to the early disposition of such property. (For information as to whether the investment in property qualifies for the credit and for other information see Form 3468.)

**Column 5.**—Enter each partner's distributive share of additional first-year depreciation.

**Column 7.**—Enter the distributive share of dividends received from domestic corporations, with respect to which the partner is entitled to an exclusion (section 116) on his individual income tax return. (See instruction 5.)

**Column 12.**—Enter each partner's distributive share of contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

**Column 13.—EXPENSE ACCOUNT ALLOWANCE.**—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for the partnership, for expenses incurred by or on behalf of a partner, including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (i) the purchase of goods for resale or use in the business, and (ii) incidental expenses, such as the purchase of office supplies for the partnership or local transportation in connection with an errand. The partnership should maintain records to substantiate travel and entertainment expenditures.

Complete this column for the 25 highest paid partners including limited partners. To determine the partners for whom the information is required, all allowances including such expense account allowances and the partner's share of ordinary income must be added to each partner's compensation. This column need not be completed for any partner for whom the combined amount is less than \$10,000.

A separate schedule must be attached to the return showing each partner's distributive share of the following:

(a) The total of the income or gain and the total of the deduction or credit of the following items: recoveries of bad debts, prior taxes and delinquency amounts (section 141); gains and losses from wagering transactions (section 165(d)); soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263(c)); exploration expenditures (section 615); additional exploration expenditures for domestic mining (section 617); and any items of income, gain, loss, deduction or credit subject to a special allocation under the partnership agreement which differ from the allocation of partnership income or loss generally.

(b) Taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.

If you are a shareholder of a regulated investment company and receive notice on Form 2439 that the company paid tax on undistributed capital gains, enter your share of the tax paid by the regulated investment company. Partners should be instructed to claim their part of the credit on their income tax return by following the tax return instructions except that the credit should be identified as a "Regulated Investment Company credit received from a partnership" in lieu of attaching Form 2439. Attach copy B to the partnership return.

(c) Payments by the partnership to a retirement plan on behalf of partners. For requirement of Form 2950SE and deduction by partner, see instruction 24.

(d) For the taxable year, the number of gallons of (i) gasoline used: (A) on a farm for farming purposes, (B) other than as fuel in a highway vehicle, and (C) in vehicles while engaged in furnishing certain public passenger land transportation service; and (ii) lubricat-

ing oil used, other than in a highway motor vehicle.

Each partner should attach Form 4136 to his timely filed income tax return, to claim a credit for Federal tax on such gasoline and lubricating oil on Form 1040.

**Schedule M—Reconciliation of Partners' Capital Accounts.**—This schedule should show what caused the changes in the partners' capital accounts during the taxable year. The total of column 1 of Schedule M should agree with line 19 of Schedule L for the beginning of the taxable year and the total of column 7 of Schedule M should agree with line 19 of Schedule L for the end of the taxable year. Any difference should be adequately explained in an attached statement.

**Schedule N—Computation of net earnings (or loss) from self-employment.**—Payments to partners—salaries and interest.—The total of amounts paid to partners which were included on line 14, page 1 of the return, must be entered on line 2 and added back to the ordinary income in arriving at the net earnings (or loss) from self-employment.

**Sale or exchange of property other than capital assets from line 10, page 1.**—Net loss from the sale, exchange, or involuntary conversion of business property held for 6 months or less if such property is neither stock in trade nor other property of a kind which would properly be includible in inventory at the close of the taxable year, nor property held primarily for sale to customers in the ordinary course of the trade or business must be entered on line 3. Net gains should be entered on line 9 as an exclusion.

In determining the amount of net earnings from self-employment, exclude income and deductions from the following sources:

Nonqualifying dividends from line 5, page 1.

Interest.—Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities.

**Real estate rentals.**—Rentals from real estate, except rentals received in the course of a trade or business as a real-estate dealer. Receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boardinghouses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and therefore are included in determining net earnings from self-employment.

**Partnership with income from farming.**—A partner may use the optional method of computing net earnings from self-employment from farming on his individual income tax return. See pages 1 and 2 of Schedule F-1 (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming to be included on line 3, page 1 of Schedule F-1 (Form 1040) enter your share of the gross profits shown on either line 3 of page 1 or line 5 of page 2 of the Schedule F (Form 1040) filed with the partnership return.



FORM **1120S**U.S. Treasury Department  
Internal Revenue Service**U.S. Small Business Corporation  
Income Tax Return** for the calendar year 1968 or

other taxable year beginning ..... 1968, ending ..... 19....

**1968****A** Date of election as small  
business corporation

Name

**C** Employer Identification No.**B** Business Code No. (see  
instructions)

Number and street

**D** County in which located

City or town, State, and ZIP code

**E** Enter total assets from line  
14, column D, Schedule L

\$

**IMPORTANT**—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction M.

|                     |   |  |                              |  |
|---------------------|---|--|------------------------------|--|
| <b>GROSS INCOME</b> | 1   | Gross receipts or gross sales  | Less: Returns and allowances |  |
|                     | 2   | Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)                        |                              |  |
|                     | 3   | Gross profit   |                              |  |
|                     | 4   | (a) Domestic dividends   |                              |  |
|                     |   | (b) Foreign dividends  |                              |  |
|                     | 5   | Interest on obligations of the United States and U.S. instrumentalities                          |                              |  |
|                     | 6   | Other interest   |                              |  |
|                     | 7   | Gross rents  |                              |  |
|                     | 8   | Gross royalties  |                              |  |
|                     | 9   | Gains and losses (separate Schedule D, Form 1120S)—  |                              |  |
|                     |   | (a) Net short-term capital gain reduced by any net long-term capital loss                        |                              |  |
|                     | (b) Net long-term capital gain reduced by any net short-term capital loss (if more than \$25,000, see instructions) |  |                              |  |
|                     | (c) Net gain (loss) from sale or exchange of property other than capital assets                                     |  |                              |  |
| 10                  | Other income (attach schedule)  |  |                              |  |
| 11                  | Total income, lines 3 through 10  |  |                              |  |
| <b>DEDUCTIONS</b>   | 12  | Compensation of officers (Schedule E)  |                              |  |
|                     | 13  | Salaries and wages (not deducted elsewhere)  |                              |  |
|                     | 14  | Repairs (do not include capital expenditures)  |                              |  |
|                     | 15  | Bad debts (Schedule F if reserve method is used)   |                              |  |
|                     | 16  | Rents  |                              |  |
|                     | 17  | Taxes (attach schedule)  |                              |  |
|                     | 18  | Interest   |                              |  |
|                     | 19  | Contributions (attach schedule)  |                              |  |
|                     | 20  | Casualty or theft losses (attach schedule)   |                              |  |
|                     | 21  | Amortization (attach schedule)   |                              |  |
|                     | 22  | Depreciation (Schedule G)  |                              |  |
|                     | 23  | Depletion (attach schedule)  |                              |  |
| 24                  | Advertising   |  |                              |  |
| 25                  | (a) Pension, profit-sharing, stock bonus, annuity plans (attach Form 2950)  |  |                              |  |
|                     | (b) Other employee benefit plans (see instructions)   |  |                              |  |
| 26                  | Other deductions (attach schedule)  |  |                              |  |
| 27                  | Total deductions on lines 12 through 26   |  |                              |  |
| 28                  | Taxable income, line 11 less line 27  |  |                              |  |
| <b>TAX</b>          | 29  | Income tax: (a) On capital gains (Schedule J)  |                              |  |
|                     |   | (b) Surcharge—enter 10% of line 29(a) (Fiscal year corporations see instructions for Schedule J) |                              |  |
|                     | 30  | Credits: (a) Tax deposited—Form 7004 application for extension (attach copy)                     |                              |  |
|                     |   | (b) Credit for U.S. tax on nonhighway gas and lube oil (attach Form 4136)                        |                              |  |
|                     | 31  | TAX DUE (line 29 less line 30). See instruction G for Tax Deposit System                         |                              |  |
| 32                  | OVERPAYMENT (line 30 less line 29)  |  |                              |  |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

**CORPORATE  
SEAL**

Date

Signature of officer

Title

Date

Individual or firm signature of preparer

Address

Page 2

Method of inventory valuation (specify)—

|  |   |
|--|---|
| 1 Inventory at beginning of year . . . . .             | 5 Total of lines 1 through 4 . . . . .                            |
| 2 Merchandise bought for manufacture or sale . . . . . | 6 Less inventory at end of year . . . . .                         |
| 3 Salaries and wages . . . . .                         | 7 Cost of goods sold (enter here and on line 2, page 1) . . . . . |
| 4 Other costs (attach schedule) . . . . .              |   |

[illegible]

| 1. Year | 2. Trade notes and accounts receivable outstanding at end of year | 3. Sales on account | Amount added to reserve     |               | 6. Amount charged against reserve | 7. Reserve for bad debts at end of year |
|---------|---|---------------------|-----------------------------|---------------|-----------------------------------|---|
|         |   |                     | 4. Current year's provision | 5. Recoveries |                                   |   |
| 1963.   |   |                     |                             |               |                                   |   |
| 1964.   |   |                     |                             |               |                                   |   |
| 1965.   |   |                     |                             |               |                                   |   |
| 1966.   |   |                     |                             |               |                                   |   |
| 1967.   |   |                     |                             |               |                                   |   |
| 1968.   |   |                     |                             |               |                                   |   |

**Part III** Taxpayers using Revenue Procedures 62-21 and 65-13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4.

| 1. Group and guideline class or description of property                                      | 2. Date acquired | 3. Cost or other basis | 4. Depreciation allowed or allowable in prior years | 5. Method of computing depreciation | 6. Life or rate | 7. Depreciation for this year |
|--|------------------|------------------------|---|-------------------------------------|-----------------|-------------------------------|
| <b>1 Total additional first-year depreciation (do not include in items below)</b>            |                  |                        |   |                                     |                 |                               |
| Buildings . . . . .  |                  |                        |   |                                     |                 |                               |
| Furniture and fixtures . . . . .   |                  |                        |   |                                     |                 |                               |
| Transportation equipment . . . . .   |                  |                        |   |                                     |                 |                               |
| Machinery and other equipment . . . . .  |                  |                        |   |                                     |                 |                               |
| Other (specify) . . . . .  |                  |                        |   |                                     |                 |                               |
|  |                  |                        |   |                                     |                 |                               |
|  |                  |                        |   |                                     |                 |                               |
|  |                  |                        |   |                                     |                 |                               |
| <b>2 Totals . . . . .</b>  |                  |                        |   |                                     |                 |                               |
| <b>3 Less amount of depreciation claimed in Schedule A and elsewhere on return . . . . .</b> |                  |                        |   |                                     |                 |                               |
| <b>4 Balance—Enter here and on line 22, page 1 . . . . .</b>                                 |                  |                        |   |                                     |                 |                               |

|                                     | Straight line | Declining balance | Sum of the years-digits | Units of production | Additional first-year (section 179) | Other (specify) | Total |
|-------------------------------------|---------------|-------------------|-------------------------|---------------------|-------------------------------------|-----------------|-------|
| 1 Under Rev. Procs. 62-21 and 65-13 |               |                   |                         |                     |                                     |                 |       |
| 2 Other                             |               |                   |                         |                     |                                     |                 |       |

|   |   |           |
|---|---|-----------|
| 1 | Taxable income (line 28, page 1)  |           |
| 2 | (a) Enter 48 percent of line 1 (Members of controlled groups see instructions)            | 6,500.00  |
|   | (b) Subtract \$6,500 and enter difference   |           |
| 3 | Net long-term capital gain reduced by net short-term capital loss (line 9(b), page 1)     | 25,000.00 |
| 4 | Subtract \$25,000. (Statutory minimum.)   |           |
| 5 | Balance (line 3 less line 4)  |           |
| 6 | Enter 25 percent of line 5  |           |
| 7 | Income tax (line 2 or line 6, whichever is lesser). Enter here and on line 29(a), page 1. |           |



Form 1120S (1968)

Page 3

**Schedule K—SHAREHOLDER'S SHARE OF INCOME (See instructions)**  
**Computation of Corporation's Undistributed Taxable Income**

|   |  |  |
|---|--|--|
| 1 | Taxable income (line 28, page 1)   |  |
| 2 | Less: (a) Money distributed as dividends out of earnings and profits of the taxable year |  |
|   | (b) Tax imposed on certain capital gains (line 29, page 1)                               |  |
| 3 | Corporation's undistributed taxable income   |  |

**Schedule of Distribution and Income**

| 1. Name of each shareholder | Social security number | 2. Stock ownership<br>Number of shares | Period held |    | 3. Percentage of time devoted to business |
|-----------------------------|------------------------|--|-------------|----|---|
|                             |                        |  | From        | To |   |
| (a)                         |                        |  |             |    |   |
| (b)                         |                        |  |             |    |   |
| (c)                         |                        |  |             |    |   |
| (d)                         |                        |  |             |    |   |
| (e)                         |                        |  |             |    |   |
| (f)                         |                        |  |             |    |   |
| (g)                         |                        |  |             |    |   |
| (h)                         |                        |  |             |    |   |
| (i)                         |                        |  |             |    |   |
| (j)                         |                        |  |             |    |   |

**Continuation of Schedule of Distribution and Income**

| 4. Compensation | 5. Dividends |         | 6. Share of undistributed taxable income or net operating loss | 7. Share of net long-term capital gain after tax (See instructions) | 8. Dividends entitled to exclusion | 9. Amount taxable as ordinary income | 10. Nondividend distributions |        |
|-----------------|--------------|---------|--|---|------------------------------------|--------------------------------------|-------------------------------|--------|
|                 | Dates        | Amounts |  |   |                                    |                                      | Date                          | Amount |
| (a)             |              |         |  |   |                                    |                                      |                               |        |
| (b)             |              |         |  |   |                                    |                                      |                               |        |
| (c)             |              |         |  |   |                                    |                                      |                               |        |
| (d)             |              |         |  |   |                                    |                                      |                               |        |
| (e)             |              |         |  |   |                                    |                                      |                               |        |
| (f)             |              |         |  |   |                                    |                                      |                               |        |
| (g)             |              |         |  |   |                                    |                                      |                               |        |
| (h)             |              |         |  |   |                                    |                                      |                               |        |
| (i)             |              |         |  |   |                                    |                                      |                               |        |
| (j)             |              |         |  |   |                                    |                                      |                               |        |
| Totals          |              |         |  |   |                                    |                                      |                               |        |

F Date incorporated .....

G Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? Yes ☐ No ☐. (For rules of attribution, see section 267(c).)

If the answer is "Yes," attach a schedule showing:

- (a) name, address, and employer identification number; and  
 (b) percentage owned.

H Did the corporation during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes ☐ No ☐  
 If "Yes," enter the aggregate gross dollar amount billed during the year . . . . . \$.....

I Amount of taxable income (or loss) for: 1965 \$.....  
 1966 \$.....; 1967 \$.....

J Refer to instructions for business activity codes and state the:  
 Principal business activity .....,  
 Principal product or service .....

K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? . . . . . Yes ☐ No ☐

L Did you claim a deduction for expenses connected with:

- (1) Entertainment facility (boat, resort, ranch, etc.) . . . . . Yes ☐ No ☐  
 (2) Living accommodations (except employees on business) . . . . . Yes ☐ No ☐  
 (3) Employees' families at conventions or meetings . . . . . Yes ☐ No ☐  
 (4) Employee or family vacations not reported on Form W-2 . . . . . Yes ☐ No ☐

M Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1968? . . . . . Yes ☐ No ☐  
 If "Yes," where were they filed? .....

N Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? . . . . . Yes ☐ No ☐  
 If "Yes," attach explanation.

O Answer only if (1) this is the first 1120S return filed since your election to be treated as a small business corporation and (2) the corporation was in existence for the taxable year prior to the election and had investment credit property:

Was an agreement filed under Section 1.47-4(b) of the Regulations? . . . . . Yes ☐ No ☐

Form 1120S (1968)

Page 4

## Schedule L—BALANCE SHEETS (See instructions)

| ASSETS  | Beginning of taxable year |           | End of taxable year |           |
|---|---------------------------|-----------|---------------------|-----------|
|   | (A) Amount                | (B) Total | (C) Amount          | (D) Total |
| 1 Cash . . . . .  |                           |           |                     |           |
| 2 Trade notes and accounts receivable . . . . .                 |                           |           |                     |           |
| (a) Less allowance for bad debts . . . . .                      |                           |           |                     |           |
| 3 Inventories . . . . .   |                           |           |                     |           |
| 4 Gov't obligations: (a) U.S. and instrumentalities . . . . .   |                           |           |                     |           |
| (b) State, subdivisions thereof, etc. . . . .                   |                           |           |                     |           |
| 5 Other current assets (attach schedule) . . . . .              |                           |           |                     |           |
| 6 Loans to shareholders . . . . .                               |                           |           |                     |           |
| 7 Mortgage and real estate loans . . . . .                      |                           |           |                     |           |
| 8 Other investments (attach schedule) . . . . .                 |                           |           |                     |           |
| 9 Buildings and other fixed depreciable assets . . . . .        |                           |           |                     |           |
| (a) Less accumulated depreciation . . . . .                     |                           |           |                     |           |
| 10 Depletable assets . . . . .                                  |                           |           |                     |           |
| (a) Less accumulated depletion . . . . .                        |                           |           |                     |           |
| 11 Land (net of any amortization) . . . . .                     |                           |           |                     |           |
| 12 Intangible assets (amortizable only) . . . . .               |                           |           |                     |           |
| (a) Less accumulated amortization . . . . .                     |                           |           |                     |           |
| 13 Other assets (attach schedule) . . . . .                     |                           |           |                     |           |
| 14 Total assets . . . . .                                       |                           |           |                     |           |
| <b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>                     |                           |           |                     |           |
| 15 Accounts payable . . . . .                                   |                           |           |                     |           |
| 16 Mtges., notes, bonds payable in less than 1 yr. . . . .      |                           |           |                     |           |
| 17 Other current liabilities (attach schedule) . . . . .        |                           |           |                     |           |
| 18 Loans from shareholders . . . . .                            |                           |           |                     |           |
| 19 Mtges., notes, bonds payable in 1 yr. or more . . . . .      |                           |           |                     |           |
| 20 Other liabilities (attach schedule) . . . . .                |                           |           |                     |           |
| 21 Capital stock . . . . .                                      |                           |           |                     |           |
| 22 Paid-in or capital surplus (attach reconciliation) . . . . . |                           |           |                     |           |
| 23 Retained earnings—Appropriated (attach schedule) . . . . .   |                           |           |                     |           |
| 24 Retained earnings—Unappropriated . . . . .                   |                           |           |                     |           |
| 25 Shareholders' undistributed taxable income . . . . .         |                           |           |                     |           |
| 26 Less cost of treasury stock . . . . .                        |                           |           |                     |           |
| 27 Total liabilities and shareholders' equity . . . . .         |                           |           |                     |           |

## Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

|  |  |   |  |
|--|--|---|--|
| 1 Net income per books . . . . .   |  | 7 Income recorded on books this year not included in this return (itemize)                    |  |
| 2 Federal income tax . . . . .   |  | (a) Tax-exempt interest. \$ . . . . .   |  |
| 3 Excess of capital losses over capital gains . . . . .                                |  |   |  |
| 4 Taxable income not recorded on books this year (itemize) . . . . .                   |  | 8 Deductions in this tax return not charged against book income this year (itemize) . . . . . |  |
| 5 Expenses recorded on books this year not deducted in this return (itemize) . . . . . |  | 9 Total of lines 7 and 8 . . . . .  |  |
| 6 Total of lines 1 through 5 . . . . .   |  | 10 Income (line 28, page 1)—line 6 less line 9  |  |

## Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

|  |  |  |  |
|--|--|--|--|
| 1 Balance at beginning of year . . . . . |  | 5 Distributions out of current or accumulated earnings and profits: (a) Cash . . . . .               |  |
| 2 Net income per books . . . . .         |  | (b) Stock . . . . .  |  |
| 3 Other Increases (itemize) . . . . .    |  | (c) Property . . . . .   |  |
|  |  | 6 Current year's undistributed taxable income or net operating loss (column 6, Schedule K) . . . . . |  |
|  |  | 7 Other decreases (itemize) . . . . .  |  |
|  |  | 8 Total of lines 5, 6, and 7 . . . . .   |  |
| 4 Total of lines 1, 2, and 3 . . . . .   |  | 9 Balance at end of year (line 4 less line 8) . . . . .  |  |



# 1968 US Treasury Department

## Internal Revenue Service

### Instructions for Form 1120S

#### U.S. Small Business Corporation Income Tax Return

(References are to the Internal Revenue Code)

**A. Corporations required to file Form 1120S.**—Every small business corporation (as defined in section 1371(a)) which has filed a proper and timely election under section 1372(a) not to be subject to the income tax imposed by chapter 1 (other than by section 1378) must file Form 1120S. See Form 2553.

**B. Consents of shareholders.**—Consents of all shareholders must be included on the election form notifying the District Director or Service Center Director of the election, or included as attachments to the election. However, where the election was made before the first day of the taxable year, the consents of the persons who became shareholders after the date of election and on or before such first day must be filed with the District Director or Service Center Director with whom the election was filed as soon as practicable after such first day and in no event later than the last day prescribed for making the election. Copies of such latter consents must be attached to the Form 1120S at the time the return is filed.

New shareholders (any person who was not a shareholder on the first day of the first taxable year for which the election is effective, or on the day on which the election is made, whichever is later) must consent to the election and such statement of consent must be filed with the District Director or Service Center Director with whom the election was filed within a period of 30 days after they become shareholders or the election is automatically terminated. Copies of such consents must also be attached to the return.

**C. Termination.**—The election by the corporation is automatically terminated: (1) by the failure of a new shareholder to consent to such election as explained in B above; (2) where it ceases to be a small business corporation as defined in section 1371(a); (3) where it derives more than 80 percent of its gross receipts from sources outside the U.S.; or (4) where it has gross receipts more than 20 percent of which is passive investment income, except during the first 2 taxable years of active conduct of any trade or business. If passive investment income is less than \$3,000 (section 1372(e)(5)). Such termination is effective for the taxable year in which any one of the foregoing occurs and for all succeeding taxable years of the corporation.

The election may be revoked for any taxable year after the first taxable year for which the election is effective. An election to revoke may be made only if all persons who are shareholders on the day on which the revocation is made consent to the revocation. The revocation is effective (1) for the taxable year in which made, if made before the close of the first month of the taxable year, or (2) for the taxable year following the taxable year in which made, if made after the close of the first month; and for all succeeding taxable years. The revocation is to be made in the manner prescribed by regulations.

Where the small business corporation has elected under section 1372(a) and the election has been terminated or revoked, the corporation is not eligible to again elect under 1372

(a) for 5 years unless the Commissioner consents to such an election.

**D. Period to be covered by return.**—The return shall be filed for the calendar year 1968 or other taxable year beginning in 1968. If the return is for other than a calendar year, fill in the taxable year space at the top of the form. If the corporation liquidates or otherwise ceases to exist and this is the last return it is required to file, write "FINAL RETURN" at the top of the form.

**E. When to file.**—The return must be filed on or before the 15th day of the third month following the close of the taxable year. Request for automatic extension of 3 months for filing of return must be made on Form 7004. (Section 6081(b).)

**F. Where to file.**—Corporations whose principal place of business or principal office or agency is located in either Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina or Tennessee must file their Form 1120S return for 1968 with Internal Revenue Service Center, 4800 Buford Highway, Chamblee, Georgia 30006. All other corporations must file their return with the District Director of Internal Revenue for the district in which the company's principal place of business is located.

**G. Payment of tax.**—The balance of tax due must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

All corporations must deposit their income tax payments with an authorized commercial bank depository or Federal Reserve bank. All deposits must be accompanied by a Form 503 (Federal Tax Deposit, Corporation Income Taxes). Do not remit directly to Internal Revenue Service. Timeliness of deposits will be determined by the date the deposit is received by the commercial bank depository or Federal Reserve bank. However, a deposit received after the due date will be considered timely if the corporation establishes that it was mailed on or before the second day before the prescribed due date.

Corporations needing Forms 503 may obtain them by making application to the District Director or Director of a Service Center. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

**H. Accounting methods.**—Taxable income must be computed in accordance with the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted should clearly reflect taxable income. (See section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any material item) without first securing consent on Form 3115, Application for Change in Accounting Method.

**Rounding off to whole-dollar amounts.**—The money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

**I. Certain information returns which may be required.**—

**Forms 1096 and 1099.**—Information returns to be filed concerning certain dividends, earnings, interest, rents, royalties, annuities, pensions, foreign items, and prizes, awards, and commissions to nonemployees.

For purposes of information returns the term "dividend" does not include any amount which is treated under section 1373 (relating to undistributed taxable income of electing small business corporations) as an amount distributed as a constructive dividend.

**Forms 966 and 1099L.**—Information returns regarding dissolution or liquidation, and distributions in liquidation.

**J. Stock ownership in foreign corporations.**—If you owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach statement required by section 551(d).

If you controlled a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to file forms 2952 and 3646.

**K. Balance sheets.**—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. All corporations reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as of the beginning and end of the taxable year.

Certificates of deposit should be included as cash on line 1 of the balance sheets.

**L. Net operating loss and other deductions.**—The deduction for net operating losses provided by section 172 and the Special Deductions provided in Part VIII (except section 248) of subchapter B, shall not be allowed to an electing small business corporation. (Section 1373(d).)

**M. Attachments.**—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachment must contain all required information, follow the format of the official schedules, and must be attached to the return in the same sequence as the schedules appear on the official form. If an attachment is used in place of a schedule having a summary line on page 1 of the form, the total need not be entered on the schedule, but must be entered on page 1.

Your name and identifying number should be entered on all attachments.

**N. Signature.**—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation.

#### Specific Instructions

(Numbered to correspond with line numbers on page 1 of return)

**1. Gross receipts.**—Enter gross receipts or sales from all business operations except those required to be reported on lines 4 through 10.

**Installment sales.**—If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (e) Gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of gross profits to gross sales, (e) amount collected, and (f) gross profit on amount collected.

**2. Cost of goods sold.**—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade



or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, lower of cost or market, or by any other permissible method.

Once an inventory method is adopted it may not be changed without permission. Application for permission to change must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to make the change.

A corporation electing to use the last-in, first-out method of valuing inventory provided in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach separate schedule showing (1) a summary of all inventories, and (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

**6. Other interest.**—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. See section 171 for amortizable bond premiums.

**7. Rents.**—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions.

**9. Gains and losses from sales or exchanges of capital assets and other property.**—See separate Schedule D and Instructions.

If line 9(b) exceeds \$25,000, see the requirements under Instructions for Schedule J—Tax Computation.

**10. Other income.**—Enter the total amount of other income not reported elsewhere in the return and attach a schedule showing details. If spaces provided are not sufficient, include recoveries of bad debts deducted in prior years under the specific charge-off method.

**12. Compensation of officers.**—Expense account allowance (column 7) means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid, all allowances (including expense account) must be added to each officer's compensation. It need not be completed for any officer where the combined amount is less than \$10,000. An officer is one who is elected or appointed to office, or designated as such in the charter or bylaws such as regular officer, chairman of the board, etc.

**14. Repairs.**—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property.

**15. Bad debts.**—Bad debts may be treated in either of two ways—(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application for permission to change the method of computing bad debts must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to make the change.

**17. Taxes.**—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

**18. Interest.**—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations, the

interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

**19. Contributions.**—Enter contributions or gifts actually paid within the taxable year to or for the use of organizations and governmental bodies as set forth in section 170(c). The amount claimed shall not exceed 5 percent of taxable income computed without regard to this deduction. Do not deduct as a business expense charitable contributions that exceed the 5-percent limitation.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contribution was adopted by the board of directors.

Charitable contributions in excess of the 5-percent limitation may be carried over to the five succeeding taxable years.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

**Special rule for contributions of certain property.**—The amount of a contribution of property must be reduced by any gain that would have resulted from application of section 617(d)(1), 1245(a), or 1250(a) if the property were sold at its fair market value.

**20. Casualty or theft losses.**—Enter losses sustained during the taxable year, arising from fire, storm, shipwreck, or other casualty. To determine the amount deductible, see section 165(b) and the regulations thereunder. Theft losses are deductible only in the year in which discovered.

**21. Amortization.**—If a deduction is claimed for amortization, attach a detailed statement. The law makes special provisions for amortization of the following kinds of expenditures:

(a) Research and experimental expenditures—Section 174; (b) Exploration expenditures—Section 615; (c) Development expenditures—Section 616; (d) Organizational expenses—Section 248; and (e) Trademark and trade name expenditures—Section 177.

**22. Depreciation.**—If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G.

Salvage value must be taken into account in determining the depreciation deduction (except under the declining balance method) for real property; and for personal property to the extent it exceeds 10 percent of the cost or other basis of the property.

**Alternative depreciation guidelines and rules.**—Revenue Procedure 62-21, supplemented by Revenue Procedure 65-13, sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

**Depreciation methods.**—Depreciation may be computed using the methods set forth in section 167(b). Property may be depreciated under (1) the straight line method, and (2) the declining balance method at a rate not to exceed one and one-half times the applicable straight line rate.

New tangible property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method which does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total which could have been deducted if the double declining balance method had been used.

**Real property—Suspension period property.**—In general, in the case of certain real property whose construction, reconstruction, or erection was completed during the taxable year but which (1) began during the period beginning on October 10, 1966, and ending on March 9, 1967, or (2) began, pursuant to an order placed during such period, before May 24, 1967, the methods described in the preceding paragraph for new property apply only to that portion of the basis attributable to work done after May 23, 1967. For provisions relating to exceptions and \$50,000 exemption, see section 167(f).

Real property affected by the suspension period may be depreciated under the same methods available for used property which may include the 150 percent declining balance method.

**Section 179—Additional first-year depreciation allowance.**—For the first year a depreciation deduction is allowable, corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of \$10,000. Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be reduced by the amount of the deduction and salvage value when computing ordinary depreciation.

**23. Depletion.**—Form T should be submitted with your return if a deduction for timber depletion is claimed.

**25. (b) Other employee benefit plans.**—Enter deductions for contributions to employee benefit plans (other than those claimed on line 25(a)), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing: (1) the nature of benefits, i.e., group-term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or area-wide fund, self-insured fund, or direct benefit payments; (3) the amount of deductions; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

**26. Other deductions.**—Enter any other authorized deductions for which no space is provided on the return and attach a schedule.

No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. A taxpayer receiving any such exempt income or holding any property or engaging in any activity the income from which is exempt shall submit with its return a statement showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

**30. Credits.**—Section 39 provides a credit for Federal excise tax on: (1) gasoline used (a) on a farm for farming purposes, (b) other than as fuel in a highway vehicle, and (c) in



vehicles while engaged in furnishing certain public passenger land transportation service; and (2) lubricating oil used other than in a highway motor vehicle.

Enter the credit for U.S. tax on such gasoline and lubricating oil on line 30(b) and attach Form 4136. To obtain this credit your return must be timely filed (including any extensions). If there is no tax due on line 29, the entire credit will be refunded to the corporation.

#### SCHEDULE J—Tax Computation

Section 1378 imposes a tax on certain capital gains of an electing small business corporation. This tax does not apply to sales or exchanges occurring before February 24, 1966. By answering the following questions, you can determine if you are liable for the tax. If net long-term capital gain reduced by any net short-term capital loss, line 9(b), page 1, exceeds \$25,000 and you are not liable for the tax, attach an explanation as to the reason this tax does not apply. (This page may be used for purposes of the attached explanation.)

If the answers to the following questions A, B, and C or questions A, B, and D are "Yes," the tax on certain capital gains imposed by section 1378 is applicable and you must complete Schedule J—Tax Computation on page 2. Otherwise, you are not liable for the tax.

- A. Does taxable income, line 28, page 1, exceed \$25,000? Yes ☐ No ☐
- B. Does net long-term capital gain reduced by any net short-term capital loss, line 9(b), page 1, exceed \$25,000, and exceed 50 percent of taxable income, line 28, page 1? Yes ☐ No ☐
- C. Have you been other than an 1120S corporation at any time during the three immediately preceding taxable years or since existence if less than 4 years? Yes ☐ No ☐
- D. If answer to Question C is "No," does any long-term capital gain (line 9, Schedule D) represent gain from: Yes ☐ No ☐

1. Property acquired during the taxable year or within 36 months preceding the taxable year;
2. Property acquired, directly or indirectly, from a corporation which was not in existence as an 1120S corporation during the taxable year or within 36 months preceding the taxable year up to the time of the acquisition; and
3. Property having a substituted basis to you?

If the answer to Question D is "Yes," and the tax is applicable, compute 25 percent of the excess of the net long-term capital gain over the net short-term capital loss attributable to property described in Question D. If this amount is less than the tax on line 2 or line 6, Schedule J, attach this computation to the return and enter this amount on line 7 and note to the left of the amount, "Sub. Basis." (Section 1378(c)(3).)

For purposes of questions C and D above, a corporation shall not be considered to be in

existence for any taxable year which precedes the first taxable year in which the corporation has shareholders or acquires assets or begins business, whichever is first to occur.

If a corporation is a component member of a controlled group of corporations, see sections 1561-1562 and the regulations thereunder to determine the surtax exemption and tax computation for line 2, Schedule J. Show the computation in an attachment and enter the amount of such tax on line 2, Schedule J.

**Tax Surcharge.**—Fiscal year corporations with taxable years ending after June 30, 1969, enter the amount of tax surcharge on line 29(b), page 1, determined as follows:

Multiply the amount on line 29(a) by:  

$$\frac{\text{No. of days in taxable year before July 1, 1969} \times .10}{\text{Total number of days in taxable year}}$$

#### SCHEDULE K—Shareholder's Share of Income

The Schedule of Distribution and Income should show complete information with respect to all the persons who were shareholders of the corporation during any portion of the taxable year. Under the tax treatment provided by Subchapter S, shareholders generally are taxable upon their distributive shares of the current taxable income of the corporation, whether or not actually distributed. Since each shareholder is required to include his share in his individual return, he should be furnished the information applicable to him.

**Column 2.**—If the number of shares owned by a shareholder changed during the year, show separately the number of shares held for each period.

**Column 6.**—A shareholder's portion of the undistributed taxable income is the amount which he would have received as a dividend if such income had been distributed pro rata to the shareholders on the last day of the corporation's taxable year. A dividend distribution of property other than money may cause line 3 to exceed the total of column 6.

In the case of a net operating loss for the taxable year, enter in this column for each shareholder who was a shareholder at any time during the corporation's taxable year his pro rata share of the loss.

Shareholders claiming a deduction for a net operating loss must attach to their return a computation of the adjusted basis of their stock in the corporation and the adjusted basis of any indebtedness of the corporation to the shareholders. See sections 1374 and 1376 and the regulations thereunder for limitation on deduction and required adjustments.

**Column 7.**—Enter for each shareholder his net pro rata share of the corporation's excess of net long-term capital gain over net short-term capital loss (line 9b, page 1) reduced by any capital gains tax (line 29, page 1). Each shareholder is entitled to treat as long-term capital gain a portion of the sum of the dividends he received plus his share of the constructive dividends derived from the undistributed taxable income. A shareholder's portion is determined by applying to such excess the same ratio that the amount of his dividends (actual and constructive), which are out of earnings and profits of the current year,

bears to the total dividends (actual and constructive) includible by all shareholders from the same source. In making the allocation, the excess of net long-term capital gain over short-term capital loss cannot exceed taxable income (line 28, page 1). The amount entered here should be reported on Schedule D of his individual income tax return as a long-term capital gain from an "electing small business corporation."

**Column 8.**—Of the amounts includible in the gross income of a shareholder as dividends from an electing small business corporation, only those which are not considered to be out of the earnings and profits of the taxable year are entitled to the dividends-received exclusion. For purposes of this rule the earnings and profits of the taxable year are deemed not to exceed the taxable income for the year. The dividends entitled to the exclusion would include, for example, dividends paid out of accumulated earnings and profits. The amounts shown in this column should be entered by the shareholders in Part II, page 2, of their individual income tax returns, Forms 1040.

**Column 9.**—Enter for each shareholder the sum of the dividends actually distributed (column 5) and the constructive dividends derived from undistributed taxable income (column 6), less the sum of the amount treated as long-term capital gain (column 7) and the amount of dividends entitled to the dividends-received exclusion (column 8). The amounts shown in this column should be entered by the shareholders as ordinary income in Part III, Schedule B, of their individual income tax returns, Forms 1040.

**Column 10.**—Enter for each shareholder the date and the amount of each distribution of money and property not out of earnings and profits. For taxable years after the first taxable year to which the election applies, include any distribution of accumulated undistributed taxable income. See section 1375(d).

Distributions of money made within 2 months and 15 days after the close of the taxable year shall be treated as nondividend distributions of such year's undistributed taxable income to the extent they do not exceed the shareholder's share of undistributed taxable income for such year (section 1375(f)).

See Regulations at 1.1375-6(b) for election to retroactively apply the provisions of section 1375(f) to distributions made prior to April 15, 1966. Corporations have until June 25, 1969, to make such election.

**Investment credit.**—The corporation shall attach to its return a statement showing the allocation of investment (including the investment in suspension period property) to the shareholders by type of property (new or used), life years, and the cost or basis of the property. For additional information and limitations, see instructions for Form 3468.

Shareholders are allowed a tax credit on their individual returns for their allocated portion of the investment in certain depreciable property by the small business corporation and must attach a Form 3468 to their individual returns.

See Section 1.47-4 of the Regulations for provisions relating to the recapture of investment credit.

Tax Guide for Small Business (Publication 334) contains answers to most questions which arise if you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 60 cents.

|   |   |  |
|---|---|--|
| <b>FORM 1120</b><br>U.S. Treasury Department<br>Internal Revenue Service  | <b>U.S. Corporation Income Tax Return</b><br>For calendar year 1968 or other taxable year beginning<br>_____, 1968, ending _____, 19_____<br>(PLEASE TYPE OR PRINT) | <b>1968</b>  |
| Check if a—<br><b>A</b> Sole proprietorship <input type="checkbox"/> or partnership <input type="checkbox"/> electing under section 1361 to be taxed as a corporation.<br><b>B</b> Consolidated return <input type="checkbox"/><br><b>C</b> Personal Holding Co. <input type="checkbox"/><br><b>D</b> Business Code No. (see page 7 of instructions.) | Name _____<br>Number and street _____<br>City or town, State, and ZIP code _____  | <b>E</b> Employer Identification No. _____<br><b>F</b> County in which located _____<br><b>G</b> Enter total assets from line 14, column (D), Schedule L (See instruction R)<br>\$ _____ |

**IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.**

|                     |   |  |
|---------------------|---|--|
| <b>GROSS INCOME</b> | 1 Gross receipts or gross sales ..... Less: Returns and allowances .....<br>2 Less: Cost of goods sold (Schedule A) and/or operations (attach schedule) .....<br>3 Gross profit .....<br>4 Dividends (Schedule C) .....<br>5 Interest on obligations of the United States and U.S. instrumentalities .....<br>6 Other interest .....<br>7 Gross rents .....<br>8 Gross royalties .....<br>9 Net gains (losses)—(separate Schedule D) .....<br>10 Other income (attach schedule) .....<br>11 <b>TOTAL income—Add lines 3 through 10</b> .....  |  |
| <b>DEDUCTIONS</b>   | 12 Compensation of officers (Schedule E) .....<br>13 Salaries and wages (not deducted elsewhere) .....<br>14 Repairs (do not include capital expenditures) .....<br>15 Bad debts (Schedule F if reserve method is used) .....<br>16 Rents .....<br>17 Taxes (attach schedule) .....<br>18 Interest .....<br>19 Contributions (attach schedule—see instructions for limitation) .....<br>20 Casualty or theft losses (attach schedule) .....<br>21 Amortization (attach schedule) .....<br>22 Depreciation (Schedule G) .....<br>23 Depletion .....<br>24 Advertising .....<br>25 (a) Pension, profit-sharing, stock bonus, annuity plans (attach Form 2950) .....<br>(b) Other employee benefit plans (see instructions) .....<br>26 Other deductions (attach schedule) .....<br>27 <b>TOTAL deductions on lines 12 through 26</b> .....<br>28 Taxable income before net operating loss deduction and special deductions (line 11 less line 27) .....<br>29 Less: (a) Net operating loss deduction (see instructions—attach schedule) .....<br>(b) Special deductions (Schedule I) .....<br>30 <b>Taxable income (line 28 less line 29)</b> ..... |  |
| <b>TAX</b>          | 31 <b>TOTAL TAX (Schedule J)</b> .....<br>32 Credits: (a) Tax deposited—Form 7004 application for extension (attach copy) .....<br>(b) 1968 estimated tax payments (include 1967 overpayment allowed as a credit—do not include any "quick refund" of overpayment of 1968 estimated tax applied for on Form 4466) .....<br>(c) Credit from regulated investment companies (attach Form 2439) .....<br>(d) Credit for U.S. tax on nonhighway gas and lube oil (attach Form 4136) .....<br>33 <b>TAX DUE (line 31 less line 32). See instruction G for tax deposit system</b> .....<br>34 <b>OVERPAYMENT (line 32 less line 31)</b> .....<br>35 Enter amount of line 34 you want: Credited to 1969 estimated tax ..... Refunded .....   |  |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

**CORPORATE SEAL**

Date

Signature of officer

Title

Date

Individual or firm signature of preparer

Address



Page 2

**Schedule C—DIVIDENDS (See instruction 4)**

|  |  |
|--|--|
| 1 Inventory at beginning of year . . . . .             | 1 Domestic corporations subject to 85% deduction . . . . .   |
| 2 Merchandise bought for manufacture or sale . . . . . | 2 Certain preferred stock of public utilities . . . . .  |
| 3 Salaries and wages . . . . .                         | 3 Foreign corporations subject to 85% deduction . . . . .  |
| 4 Other costs (attach schedule) . . . . .              | 4 Dividends from wholly-owned foreign subsidiaries<br>subject to 100% deduction (section 245(b)) . . . . . |
| 5 Total . . . . .                                      | 5 Other dividends from foreign corporations . . . . .  |
| 6 Less inventory at end of year . . . . .              |  |
| 7 Cost of goods sold—Enter on line 2, page 1 . . . . . |  |

**6** Income from controlled foreign corporations (attach Form 3646) . . . . .

**7** Foreign dividend gross-up (section 78) . . . . .

**8 Qualifying dividends from affiliated groups (section 243(b)) . . . . .**

9 Other . . . . .  
10 Total—Enter here and on line 4, page 1 . . . . .

## Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

[illegible]

Total compensation of officers—Enter here and on line 12, page 1

## Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

| 1. Year | 2. Trade notes and accounts receivable outstanding at end of year | 3. Sales on account | Amount added to reserve     |               | 6. Amount charged against reserve | 7. Reserve for bad debts at end of year |
|---------|---|---------------------|-----------------------------|---------------|-----------------------------------|---|
|         |   |                     | 4. Current year's provision | 5. Recoveries |                                   |   |
| 1963 .  |   |                     |                             |               |                                   |   |
| 1964 .  |   |                     |                             |               |                                   |   |
| 1965 .  |   |                     |                             |               |                                   |   |
| 1966 .  |   |                     |                             |               |                                   |   |
| 1967 .  |   |                     |                             |               |                                   |   |
| 1968 .  |   |                     |                             |               |                                   |   |

## Schedule G—DEPRECIATION (See instructions for Schedule G)

**Schedule G—DEPRECIATION** (See instructions for Schedule G)

**Line 1.** Taxpayers using Revenue Procedures 62-21 and 65-13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4.

| 1. Group and guideline class<br>or description of property                                 | 2. Date<br>acquired | 3. Cost or<br>other basis | 4. Depreciation<br>allowed or allowable<br>in prior years | 5. Method of<br>computing<br>depreciation | 6. Life or<br>rate | 7. Depreciation for<br>this year |
|--|---------------------|---------------------------|---|---|--------------------|----------------------------------|
| <b>1 Total additional first-year depreciation (do not include in items below)</b>          |                     |                           |   |   |                    |                                  |
| Bldings . . . . .  |                     |                           |   |   |                    |                                  |
| Furniture and fixtures . . . . .   |                     |                           |   |   |                    |                                  |
| Transportation equipment . . . . .   |                     |                           |   |   |                    |                                  |
| Machinery and other equipment , . . . .  |                     |                           |   |   |                    |                                  |
| Other (specify) .....  |                     |                           |   |   |                    |                                  |
| .....  |                     |                           |   |   |                    |                                  |
| .....  |                     |                           |   |   |                    |                                  |
| .....  |                     |                           |   |   |                    |                                  |
| .....  |                     |                           |   |   |                    |                                  |
| .....  |                     |                           |   |   |                    |                                  |
| .....  |                     |                           |   |   |                    |                                  |
| .....  |                     |                           |   |   |                    |                                  |
| .....  |                     |                           |   |   |                    |                                  |
| .....  |                     |                           |   |   |                    |                                  |
| <b>Totals</b> . . . . .  |                     |                           |   |   |                    |                                  |
| <b>Less amount of depreciation claimed in Schedule A and elsewhere on return</b> . . . . . |                     |                           |   |   |                    |                                  |
| <b>Balance—Enter here and on line 22, page 1</b> . . . . .                                 |                     |                           |   |   |                    |                                  |

### Schedule H—SUMMARY OF DEPRECIATION

|                                     | Straight line | Declining balance | Sum of the years'-digits | Units of production | Additional first-year (section 179) | Other (specify) | Total |
|-------------------------------------|---------------|-------------------|--------------------------|---------------------|-------------------------------------|-----------------|-------|
| 1 Under Rev. Procs. 62-21 and 65-13 |               |                   |                          |                     |                                     |                 |       |
| 2 Other                             |               |                   |                          |                     |                                     |                 |       |

Form 1120 (1968)

Page **3****Schedule I—SPECIAL DEDUCTIONS**

- 1 (a) 85% of line 1, Schedule C . . . . .  
 (b) 62.462% of line 2, Schedule C (for taxable years ending after June 30, 1969, see instructions) . . . . .  
 (c) 85% of line 3, Schedule C . . . . .  
 (d) 100% of line 4, Schedule C . . . . .
- 2 Total—May not exceed 85% of (line 28, page 1, less the sum of lines 3 and 5 of this schedule). The 85% limitation does not apply to a year in which a net operating loss occurs . . . . .
- 3 100% of line 8, Schedule C . . . . .
- 4 Dividends paid on certain preferred stock of public utilities (see instructions) . . . . .
- 5 Western Hemisphere trade corporations (see instructions) . . . . .
- 6 Total special deductions—Add lines 2 through 5. Enter here and on line 29(b), page 1 . . . . .

**Schedule J—TAX COMPUTATION (For taxable years ending after June 30, 1969, see page 6 of instructions)**

- 1 Taxable income (line 30, page 1) . . . . .
- 2 Surtax exemption (line 1, \$25,000, or amount apportioned under section 1561, whichever is lesser) . . . . .
- 3 Line 1 less line 2 . . . . .
- 4 (a) 22% of line 1 . . . . .  
 (b) 26% of line 3 . . . . .  
 (c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2 . . . . .
- 5 (a) Income tax (line 4, or line 24 of separate Schedule D, whichever is lesser) . . . . .  
 (b) Tax Surcharge—10% of line 5(a) . . . . .
- 6 Foreign tax credit (attach Form 1118) . . . . .
- 7 Line 5 less line 6 . . . . .
- 8 Investment credit (attach Form 3468) . . . . .
- 9 Line 7 less line 8 . . . . .
- 10 (a) Personal holding company tax (attach Schedule 1120 PH) . . . . .  
 (b) Tax Surcharge—10% of line 10(a) . . . . .
- 11 Tax from recomputing a prior year investment credit (attach computation) . . . . .
- 12 Total tax—Add lines 9, 10, and 11. Enter here and on line 31, page 1 . . . . .

**Schedule K—RECORD OF FORM 503 FEDERAL TAX DEPOSITS (List deposits in order of date paid)**

| Serial number of Form 503 | Date of deposit | Amount | Serial number of Form 503 | Date of deposit | Amount | Serial number of Form 503 | Date of deposit | Amount |
|---------------------------|-----------------|--------|---------------------------|-----------------|--------|---------------------------|-----------------|--------|
|                           |                 |        |                           |                 |        |                           |                 |        |
|                           |                 |        |                           |                 |        |                           |                 |        |
|                           |                 |        |                           |                 |        |                           |                 |        |

**H** Date incorporated . . . . .**I** Did you at the end of the taxable year own directly or indirectly 50% or more of the voting stock of a domestic corporation? Yes ☐ No ☐(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50% or more of your voting stock? . . . . . Yes ☐ No ☐

(For rules of attribution, see section 267(c).)

If the answer to (1) or (2) is "Yes," attach a schedule showing:  
 (a) name, address, and identifying number; and  
 (b) percentage owned.

If the answer to (1) above is "Yes," also show the taxable income (or loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.

**J** Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes ☐ No ☐. If "Yes," enter the aggregate gross dollar amount billed during the year. . . . .**K** Did you claim a deduction for expenses connected with: Yes No(1) Entertainment facility (boat, resort, ranch, etc.) . . . . . ☐ ☐(2) Living accommodations (except employees on business) . . . . . ☐ ☐(3) Employees' families at conventions or meetings . . . . . ☐ ☐(4) Employee or family vacations not reported on Form W-2 . . . . . ☐ ☐**L** Taxable income (or loss) from line 30, page 1, Form 1120 for:  
 1965 . . . . ., 1966 . . . . ., 1967 . . . . .**M** Refer to page 7 of instructions and state the principal:Business activity . . . . .  
 Product or service . . . . .**N** Were you a member of a controlled group subject to the provisions of:(1) Section 1561? . . . . . Yes ☐ No ☐(2) Section 1562? . . . . . Yes ☐ No ☐

If answer to (1) or (2) is "Yes," check type of relationship:

(a) parent-subsidiary ☐(b) brother-sister ☐(c) combination of (a) and (b) ☐ (see section 1563)If answer to (2) is "Yes," does section 1562(b)(1)(A) apply (nonapplication of 6% additional tax under section 1562)? Yes ☐ No ☐**O** Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1968? . . . . . Yes ☐ No ☐

If "Yes," where were they filed? . . . . .

**P** Were you a U.S. shareholder of any controlled foreign corporation? Yes ☐ No ☐. (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.**Q** Did you pay dividends (other than stock dividends and distributions in exchange for stock) during the taxable year which you considered to be partially or wholly nontaxable to shareholders? Yes ☐ No ☐ (See sections 301 and 316.) If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.**R** Did you ever declare a stock dividend? . . . . . Yes ☐ No ☐



Form 1120 (1968)

## Schedule L—BALANCE SHEETS

Page 4

| ASSETS  | Beginning of taxable year |           | End of taxable year |           |
|---|---------------------------|-----------|---------------------|-----------|
|   | (A) Amount                | (B) Total | (C) Amount          | (D) Total |
| 1 Cash . . . . .  |                           |           |                     |           |
| 2 Trade notes and accounts receivable . . . . .                 |                           |           |                     |           |
| (a) Less allowance for bad debts . . . . .                      |                           |           |                     |           |
| 3 Inventories . . . . .   |                           |           |                     |           |
| 4 Gov't obligations: (a) U.S. and instrumentalities . . . . .   |                           |           |                     |           |
| (b) State, subdivisions thereof, etc. . . . .                   |                           |           |                     |           |
| 5 Other current assets (attach schedule) . . . . .              |                           |           |                     |           |
| 6 Loans to stockholders . . . . .                               |                           |           |                     |           |
| 7 Mortgage and real estate loans . . . . .                      |                           |           |                     |           |
| 8 Other investments (attach schedule) . . . . .                 |                           |           |                     |           |
| 9 Buildings and other fixed depreciable assets . . . . .        |                           |           |                     |           |
| (a) Less accumulated depreciation . . . . .                     |                           |           |                     |           |
| 10 Depletable assets . . . . .                                  |                           |           |                     |           |
| (a) Less accumulated depletion . . . . .                        |                           |           |                     |           |
| 11 Land (net of any amortization) . . . . .                     |                           |           |                     |           |
| 12 Intangible assets (amortizable only) . . . . .               |                           |           |                     |           |
| (a) Less accumulated amortization . . . . .                     |                           |           |                     |           |
| 13 Other assets (attach schedule) . . . . .                     |                           |           |                     |           |
| 14 Total assets . . . . .                                       |                           |           |                     |           |
| <b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>                     |                           |           |                     |           |
| 15 Accounts payable . . . . .                                   |                           |           |                     |           |
| 16 Mtges., notes, bonds payable in less than 1 yr. . . . .      |                           |           |                     |           |
| 17 Other current liabilities (attach schedule) . . . . .        |                           |           |                     |           |
| 18 Loans from stockholders . . . . .                            |                           |           |                     |           |
| 19 Mtges., notes, bonds payable in 1 yr. or more . . . . .      |                           |           |                     |           |
| 20 Other liabilities (attach schedule) . . . . .                |                           |           |                     |           |
| 21 Capital stock: (a) Preferred stock . . . . .                 |                           |           |                     |           |
| (b) Common stock . . . . .                                      |                           |           |                     |           |
| 22 Paid-in or capital surplus (attach reconciliation) . . . . . |                           |           |                     |           |
| 23 Retained earnings—Appropriated (attach sch.) . . . . .       |                           |           |                     |           |
| 24 Retained earnings—Unappropriated . . . . .                   |                           |           |                     |           |
| 25 Less cost of treasury stock . . . . .                        |                           | ( )       |                     | ( )       |
| 26 Total liabilities and stockholders' equity . . . . .         |                           |           |                     |           |

## Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

|  |  |   |  |
|--|--|---|--|
| 1 Net income per books . . . . .   |  | 7 Income recorded on books this year not included in this return (itemize)          |  |
| 2 Federal income tax . . . . .   |  | (a) Tax-exempt interest \$ . . . . .  |  |
| 3 Excess of capital losses over capital gains . . . . .                      |  |   |  |
| 4 Taxable income not recorded on books this year (itemize) . . . . .         |  | 8 Deductions in this tax return not charged against book income this year (itemize) |  |
| 5 Expenses recorded on books this year not deducted in this return (itemize) |  | (e) Depreciation . . \$ . . . . .   |  |
| (a) Depreciation . . \$ . . . . .  |  | (b) Depletion . . \$ . . . . .  |  |
| (b) Depletion . . \$ . . . . .   |  |   |  |
| 6 Total of lines 1 through 5 . . . . .                                       |  | 9 Total of lines 7 and 8 . . . . .  |  |
|  |  | 10 Income (line 28, page 1)—line 6 less 9 . . . . .                                 |  |

## Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

|  |  |  |  |
|--|--|--|--|
| 1 Balance at beginning of year . . . . . |  | 5 Distributions: (a) Cash . . . . .                |  |
| 2 Net income per books . . . . .         |  | (b) Stock . . . . .                                |  |
| 3 Other increases (itemize) . . . . .    |  | (c) Property . . . . .                             |  |
|  |  | 6 Other decreases (itemize) . . . . .              |  |
|  |  |  |  |
|  |  | 7 Total of lines 5 and 6 . . . . .                 |  |
| 4 Total of lines 1, 2, and 3 . . . . .   |  | 8 Balance at end of year (line 4 less 7) . . . . . |  |



# 1968 Instructions for Form 1120

## U.S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

### Some Notes About Your U.S. Corporation Income Tax Return

#### Use of the Preadressed Form and Mailing Label

To provide efficient and economical service to the public, the Internal Revenue Service uses an automatic system to process data from millions of Federal tax returns filed yearly. This Automatic Data Processing System requires the use of specific information and uniformity in reporting. For instance, the name, address, and identifying number you use on your return must appear exactly as recorded on our Business Master File. Otherwise, there may be delays in processing your return.

That's why we urge you to use the preaddressed tax form we mailed you, and ask that you follow the instructions explicitly when preparing your return.

If your preaddressed form becomes unusable, remove the top part of your address label (the adhesive used permits this) and attach it to the form you file.

If for any reason you cannot use the preaddressed label, then print your name, address, and identifying number on the form you file, exactly as shown on the label. You should be extremely careful not to drop or add "letters" or words which are a part of your true name. (Ampersands (&) and hyphens (-) are considered to be "letters.") Such additions or deletions will cause a mismatch in the Master File. (For example: "ABC Corporation" cannot appear variously as "A-B-C Corporation" or "AB&C Corporation.")

If the preaddressed label is incorrect, please cross out the incorrect parts and enter the correct information.

#### Filing in the Form

If you have an item of income or a deduction for which a line is provided on page 1 of the form, please enter it on that line even though you also enter it on an attachment.

Please do not alter, substitute, or cross out the line titles printed on the form.

#### Where to File

Corporations in most states are now required to mail their returns directly to a specified Internal Revenue Service Center, instead of to a District Director's office. (See General Instruction C—Where to File.)

#### Depository Method of Payment

All corporation income and estimated income tax payments must be deposited in a Federal Reserve bank or an authorized commercial bank depository. A Form 503 (Federal Tax Deposit, Corporation Income Taxes) must accompany each deposit. (See General Instruction G—Deposit of Tax.)

### GENERAL INSTRUCTIONS

#### A. Taxpayers required to file Form 1120.—

1. Domestic corporations, whether or not having any taxable income, unless exempt under section 501.
2. Real estate investment trusts defined in section 856.
3. Regulated investment companies defined in section 851.
4. Partnerships and proprietorships electing to be taxed as domestic corporations. (See section 1361.)
5. Insurance companies described in section 831.

#### B. Returns required of certain organizations.—

1. Foreign corporations other than life and mutual insurance companies filing Forms 1120-L and 1120-M—file Form 1120-F.
2. Life insurance companies (section 802)—Form 1120-L.
3. Mutual insurance companies (section 821)—Form 1120-M.
4. Exempt farmers' cooperatives (section 1381)—Form 990-C.
5. Exempt organizations with unrelated trade or business income—Form 990-T.
6. Small business corporations (section 1372(a))—Form 1120-S.

#### C. Where to file.—

If the corporation's principal business, office, or agency is located in

Use this address

|   |   |
|---|---|
| Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia          | Internal Revenue Service Center<br>11601 Roosevelt Boulevard<br>Philadelphia, Pa. 19155   |
| Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee     | Internal Revenue Service Center<br>4300 Buford Highway<br>Chamblee, Georgia 30006   |
| Indiana, Kentucky, Michigan, Ohio, West Virginia                                      | Internal Revenue Service Center<br>Cincinnati, Ohio 45298   |
| Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming           | Internal Revenue Service Center<br>3651 Interregional Highway<br>Austin, Texas 78740  |
| Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington | Internal Revenue Service Center<br>1160 West 1200 South<br>Street<br>Ogden, Utah 84405  |
| Illinois, Iowa, Nebraska, North Dakota, South Dakota, Missouri, Minnesota, Wisconsin  | If filed in 1969, mail to your District Director.<br>If filed in 1970, mail to:<br>Internal Revenue Service Center<br>2306 E. Bennister Road<br>Kansas City, Missouri 64170 |
| Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont     | If filed in 1969, mail to your District Director.<br>If filed in 1970, mail to:<br>Internal Revenue Service Center<br>310 Lowell Street<br>Andover, Mass. 01812             |

**Note:** Corporations which have a principal place of business outside the United States or which claim the benefits of section 931 (relating to income from sources within possessions of the United States) or section 941 (relating to special deduction for China Trade Act corporations) must file with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

**D. When to file.**—In general, Form 1120 must be filed on or before the 15th day of the 3d month following the close of the taxable year. Request for automatic extension of 3 months for filing Form 1120 must be made on Form 7004.

#### E. Other information returns and forms which may be required.—

1. Forms W-2 and W-3.—Statement of wages, other compensation, and tax withheld; and reconciliation of tax withheld.
2. Forms 966, 1099-L, and 1099-M.—Information returns regarding dissolution or liquidation, distributions in liquidation, and distributions by regulated investment companies.
3. Forms 1096 and 1099.—Information returns concerning certain



dividends, earnings, interest, patronage dividends, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees.

4. **Form 1118.**—Computation of foreign tax credit.

5. **Form 2950.**—Statement in support of deduction for payments to an employees' pension, profit-sharing, stock bonus, trust or annuity plan and compensation under a deferred-payment plan.

6. **Forms 2952 and 3646.**—Returns relating to controlled foreign corporations.

7. **Form 3468.**—Computation of investment credit.

8. **Forms 3921, 3922, and 4067.**—Information returns concerning exercise of certain stock options and the transfer of stock acquired by certain options.

9. **Form 4136.**—Computation of credit for Federal tax on nonhighway gasoline and lubricating oil.

10. **Schedule PH (Form 1120).**—Computation of U.S. personal holding company tax.

**F. Period to be covered by return.**—Returns shall be filed for the calendar year 1968 or fiscal year beginning in 1968 and ending in 1969. If the return is for other than a calendar year, fill in the taxable year space at the top of the form.

**FINAL RETURNS.**—If the corporation ceases to exist, write "FINAL RETURN" at the top of the form. If the corporation liquidates within one calendar month pursuant to section 333, attach a computation (following the format in Revenue Procedure 65-10, C.B. 1965-1, 738) of accumulated earnings and profits including all items of income and expense accrued up to the date on which the transfer of all property is completed.

**G. Deposit of tax.**—The balance of tax due must be paid in full when the return is filed or in two installments, 50 percent by the 15th day of the 3d month and 50 percent by the 15th day of the 6th month following the close of the taxable year.

Corporations must deposit all income tax payments with an authorized commercial bank depository or Federal Reserve bank, and all deposits must be accompanied by a Federal Tax Deposit Form 503. Please enter the serial number of Form 503 on your remittance. Do not remit directly to Internal Revenue Service. All deposits made for the year should be listed in Schedule K.

Timeliness of deposits will be determined by the date the deposit was

received by the commercial bank depository or Federal Reserve bank. However, a deposit received after the due date will be considered timely if the corporation establishes that it was mailed on or before the second day before the prescribed due date.

A supply of Forms 503 will be mailed to corporations on a cyclical basis depending on the taxable year of the corporation. Corporations needing Forms 503 may obtain them only by applying to the Director of a service center (or District Director). The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

Corporations which surrender Treasury bills to Federal Reserve banks in payment of corporation income or estimated income taxes must submit with the securities a Form 503 on which the face amount of the bills has been entered in the space provided for the amount of the deposit. The Federal Reserve bank will acknowledge receipt of the bills and will effect the deposit on the date the taxes become due. Corporations should not submit with their tax returns the receipts for Treasury bills surrendered to Federal Reserve banks.

**H. Accounting period.**—To change your accounting period, see section 1.442-1 of the regulations and Form 1128, Application for Change in Accounting Period.

**I. Accounting methods.**—Taxable income must be computed using the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted must clearly reflect taxable income. (See section 446.)

Unless the law specifically permits, a taxpayer may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) without first securing consent on Form 3115, Application for Change in Accounting Method.

**Rounding off to whole-dollar amounts.**—The money items on your return and accompanying schedules may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

**J. Estimated tax.**—Corporations which can expect their "estimated tax" to be \$40 or more must make estimated tax payments. "Estimated tax" is the amount of the corporation's expected income tax (after credits) less an

exemption from estimated tax. (In general, after taking the exemption into account, a tax liability of \$5600 or more will result in estimated tax of \$40 or more.)

For taxable years beginning in 1969, the exemption is the sum of \$5500 and an amount which is 60% of the difference between the tax liability (not to exceed \$100,000) and \$5500. (For taxable years beginning in 1970 the 60% will drop to 40%.)

Members of a controlled group of corporations which must share one \$25,000 surtax exemption among all members must substitute 22% of their share of the surtax exemption for the above-mentioned \$5500.

Form 1120-W may be used as a worksheet to compute corporate estimated tax.

If you have an underpayment of estimated tax and believe an additional charge should not be asserted, attach Form 2220 to your return.

A corporation which has overpaid its estimated tax may apply for a "quick refund" of the overpayment if it is (1) at least 10% of the corporation's expected income tax liability AND (2) \$500 or more. Use Form 4466.

**K. Consolidated returns.**—The parent corporation must attach Form 851, Affiliations Schedule, to the consolidated return. For the first year a consolidated return is filed, each subsidiary must attach a Form 1122.

Supporting schedules in columnar form must be filed for each corporation included in the consolidated return showing, both before and after adjustments, the items of gross income and deductions, a computation of taxable income, balance sheets as of the beginning and end of the taxable year, and a reconciliation of retained earnings. In addition, attach consolidated balance sheets and a reconciliation of consolidated retained earnings.

**L. Stock ownership in foreign corporations.**—If you owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach statement required by section 551(d).

If you control a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

**M. Financial statements.**—The balance sheets must agree with your books and records or any differences must be reconciled. Copies of balance sheets required by Federal, State, etc., authorities may be used in place of Schedule L. Certificates of deposit should be in-

cluded as cash on line 1 of the balance sheet.

Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expense to any Federal, State, etc., authority may submit copies of such statements in place of the information required on lines 1 through 30, page 1. Railroads may substitute Form 1090. In such cases taxable income must be reconciled in Schedule M-1 with the net profit shown on the statement and entered as line 30, page 1.

**N. Attachments.**—Attachments may be used if the lines on the form schedules are not sufficient. They must contain all the required information and follow the format of the schedules on

the return. If an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule but must be entered on page 1.

Your name and identifying number should be entered on all attachments exactly as shown on your preaddressed form.

**O. Unincorporated business enterprises which elected under section 1361 to be taxed as a domestic corporation.**—All elections were automatically terminated on January 1, 1969, and unincorporated business enterprises are not considered as domestic corporations for any period after December 31, 1968.

**P. Tax on improperly accumulated earnings.**—In order to prevent accu-

mulation of earnings and profits for the purpose of enabling shareholders to avoid the tax on individuals, section 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the purpose of such tax avoidance.

**Q. Signature.**—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation.

**R. Total assets.**—If there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

#### SPECIFIC INSTRUCTIONS (Numbered to correspond with the line numbers on page 1)

**1. Gross receipts.**—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (a) Gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of gross profits to gross sales, (e) amount collected, and (f) gross profit on amount collected.

**2. Cost of goods sold.**—Once an inventory method is adopted it may not be changed without permission. Application for permission to change must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to make the change.

A corporation electing to use the last-in, first-out method of valuing inventory provided in section 472 must file Form 970 with its return for the first year of the election. Thereafter, attach a schedule showing (1) a summary of all inventories and (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

**Cost of operations (where inventories are not an income-determining factor).**—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) salaries and wages and (2) other costs in detail.

**4. Dividends.**—(Numbered to correspond with line numbers in Schedule C.)

1. Enter dividends received from

domestic corporations subject to income tax, and which are subject to the 85-percent deduction under section 243(a)(1).

Small business investment companies enter dividends received from domestic corporations subject to income tax even though a deduction is allowed for the entire amount of such dividends in line 1 of Schedule I. For dividends received from a regulated investment company, see section 854 for the amount subject to the 85-percent deduction.

So called dividends or earnings received from mutual savings banks, etc., are in fact interest and should not be treated as dividends.

2. Enter dividends received on the preferred stock of a public utility which is subject to income tax and which is allowed the deduction provided in section 247 for dividends paid.

3. Enter dividends received from foreign corporations and which qualify for the 85-percent deduction provided in section 245(a).

4. Enter dividends received from wholly-owned foreign subsidiaries and which are eligible for the 100-percent deduction provided in section 245(b). In general, this deduction applies to dividends paid out of the earnings and profits of a foreign corporation for a taxable year during which (1) all of its outstanding stock is owned (directly or indirectly) by the domestic corporation receiving such dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a trade or business within the United States.

The 100-percent deduction does not apply to any dividends if an election under section 1562 (election of multi-

ple surtax exemptions by a controlled group of corporations) is effective for either (1) the taxable year of the domestic corporation in which such dividends are received, or (2) the taxable year of the foreign corporation out of the earnings and profits of which such dividends are paid.

5. Enter foreign dividends (including minimum distributions under subpart F) which are not reportable on lines 3 and 4. Distributions of amounts constructively taxed in the current year or in prior years under subpart F should be excluded.

7. Include gross up attributable to income under subpart F.

8. Enter only those dividends subject to the elective provisions of section 243(b).

9. Include dividends (other than capital gain dividends) received from regulated investment companies and which are not subject to the 85-percent deduction; dividends from tax-exempt organizations; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividends are paid, qualifies under sections 856-858; dividends not eligible for a dividends-received deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.

**6. Other interest.**—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds, etc.

The term "corporate bonds" includes bonds, debentures, notes, certificates of indebtedness or other evi-



dences of indebtedness issued by any corporation and bearing interest, with interest coupons or in registered form.

Do not offset interest income against interest expense.

**7. Gross rents.**—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions.

**9. Gains and losses from sales or exchanges of capital assets and other property.**—Every sale or exchange of property, even though no gain or loss is indicated, must be reported in Schedule D.

If the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, a computation of the alternative tax should be made on separate Schedule D.

**10. Other income.**—Include recoveries of bad debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.

If "other income" consists of only one item you may identify it by showing the account caption in parentheses on line 10.

**12. Compensation of officers.**—Column 8 of Schedule E must be completed for your 25 highest paid officers. To determine the highest paid officers, all allowances including expense account allowances must be added to each officer's compensation. Column 8 need not be completed for any officer for which the combined amount is less than \$10,000.

This information is to be submitted by each member of an affiliated group included in a consolidated return.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officer, chairman of the board, etc.

**14. Repairs.**—Enter the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property.

**15. Bad debts.**—Bad debts may be treated in either of two ways—(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application for permission to change the method of computing bad debts must be made on Form 3115 within 90

days after the beginning of the taxable year for which it is desired to make the change.

**17. Taxes.**—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax. Do not include Federal income, estate, inheritance, legacy, succession, or gift taxes; foreign or United States possession income taxes if a foreign tax credit is claimed; Federal taxes paid on bonds containing a tax-free covenant, or taxes not imposed upon the taxpayer. See section 164(d) regarding apportionment of taxes on real property between seller and purchaser.

**18. Interest.**—Enter business interest but do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from income tax. (Section 265.)

Mutual savings banks, building and loan associations, and cooperative banks, enter amounts paid or credited to the accounts of depositors as dividends, interest, or earnings.

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

**19. Contributions.**—Enter contributions or gifts actually paid within the taxable year to or for the use of charitable and governmental organizations described in section 170(c).

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contributions was adopted by the board of directors.

The amount claimed may not exceed 5 percent of taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29(b), and (3) any net operating loss carryback to the taxable year under section 172.

Do not deduct as a business expense charitable contributions that exceed the 5-percent limitation.

Charitable contributions paid during the taxable year in excess of the 5-percent limitation may be carried over to the five succeeding taxable years.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method

used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

**Special rule for contributions of certain property.**—The amount of a contribution of property must be reduced by any gain that would have resulted from the application of section 617(d) (1), 1245(a), or 1250(a) if the property were sold at its fair market value.

**20. Casualty or theft losses.**—Enter losses sustained during the year arising from fire, storm, shipwreck, or other casualty. To determine the amount deductible, see section 165(b). Theft losses are deductible only in the year in which discovered.

**21. Amortization.**—If a deduction is claimed for amortization, attach a schedule showing: (1) A description of the expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.

**22. Depreciation.**—See instructions for Schedule G.

**23. Depletion.**—Attach Form T if a deduction is claimed for depletion of timber.

Expenditures to be deferred and deducted ratably under the election provided in sections 616(b), relating to certain expenditures in the development of mines, and 615(b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

**25(b). Other employee benefit plans.**—Enter deductions for contributions to employee benefit plans other than those claimed on line 25(a), such as insurance, health, or welfare plans. Attach a schedule for each plan showing: (1) nature of benefits, i.e., group-term life insurance, group permanent life insurance, non-insured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) amount of deduction; (4) amount of employee contributions; (5) number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year.

Also show the number of employees employed by the corporation.

**26. Other deductions.**—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income.

If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each.

Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

**29(a). Net operating loss deduction.**—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172(a).) Generally, a net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable

years to which it may be carried, then to the next earliest year, etc. The portion of such loss which may be carried to each of the other 7 taxable years is the excess, if any, of such loss over the sum of the taxable income for each of the prior taxable years to which the loss may be carried. (Section 172(b).)

The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications under section 172(d):

(1) No net operating loss deduction is allowed.

(2) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(3) The special deductions in line 1 of Schedule I are computed without regard to the 85-percent limitation provided in section 246(b). See section 1.172-2 of the regulations.

(4) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to the provisions of section 247(a)(1)(B).

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into ac-

count in determining the taxable income which must be subtracted from a net operating loss to determine the portion of such loss which will still be available to carry to a subsequent year:

(a) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(b) The net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter, and under certain circumstances, without regard to any portion of a net operating loss attributable to a foreign expropriation loss.

If you have a net operating loss carryback and desire a "quick refund" of taxes, file Form 1139 within 12 months after the close of the taxable year in which the net operating loss is sustained. (Section 6411.)

If a net operating loss carryback creates an unused investment credit in a preceding year, the unused credit may be carried back to the 3 preceding years, and, under the provisions of section 6411, a quick refund of the taxes affected may be obtained by filing Form 1139.

**29(b). Special deductions.**—See instructions for Schedule I.

## SCHEDULE G—DEPRECIATION

If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G.

Salvage value must be taken into account in determining the depreciation deduction (except under the declining balance method) for real property; and for personal property to the extent it exceeds 10 percent of the cost or other basis of the property.

(a) **Alternative depreciation guidelines and rules.**—Revenue Procedure 62-21 (supplemented by Revenue Procedure 65-13) sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

(b) **Depreciation methods.**—Depreciation may be computed using the methods set forth in section 167(b). Property, whether new or used, may be depreciated under the straight line

method or the declining balance method at a rate not to exceed  $1\frac{1}{2}$  times the applicable straight line rate.

New tangible property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method which does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total which could have been deducted if the double declining balance method had been used.

(c) **Real property—Suspension period property.**—In general, in the case of certain real property whose construction, reconstruction, or erection was completed during the taxable year but which (1) began during the period beginning on October 10, 1966, and ending on March 9, 1967, or (2) began, pursuant to an order placed during such period, before May 24, 1967, the

methods described in the preceding paragraph for new property apply only to that portion of the basis attributable to work done after May 23, 1967. For provisions relating to exceptions and \$50,000 exemption, see section 167(l).

(d) **Section 179—Additional first-year depreciation allowance.**—For the first year a depreciation deduction is allowable, corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of \$10,000.

Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If the additional first-year allowance is elected, the basis of the property must be reduced by the amount of the deduction and salvage value when computing ordinary depreciation.

## SCHEDULE I—SPECIAL DEDUCTIONS

(Numbered to correspond with line numbers in Schedule I)

1. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100 percent of dividends received

from domestic corporations subject to income tax. (Section 243(a)(2).)

In general, no dividends-received deduction will be allowed on any share of

stock (a) which is disposed of if the corporation has held such share for 15 days or less, or (b) to the extent the corporation is under an obligation to



make corresponding payments with respect to substantially identical stock or securities.

**2. Limitation on dividends-received deduction.**—In a year in which a net operating loss occurs, sections 172(d) and 246(b) provide that the 85-percent limitation on the amount of these special deductions does not apply even if the loss is created by the dividends-received deduction. In the case of a small business investment company, the dividends-received deduction of 100 percent included in line 2 is not subject to the overall 85-percent limitation.

**4. Deduction for dividends paid on certain preferred stock of public utilities.**—Section 247 allows public utilities a deduction of a certain percentage of the lesser of (1) dividends paid on its preferred stock during the taxable year,

or (2) taxable income computed without regard to this deduction. For taxable years beginning in 1968 and ending on or before June 30, 1969, this percentage is 26.515 percent. For taxable years ending after such date, see instruction 6. In a year in which a net operating loss occurs, section 172(d) provides that the deduction shall be computed without regard to section 247(a)(1)(B).

**5. Deduction for Western Hemisphere trade corporations.**—Section 922 allows Western Hemisphere trade corporations a deduction of a certain percentage of taxable income computed without regard to this deduction. For taxable years beginning in 1968 and ending on or before June 30, 1969, this percentage is 26.515 percent. For taxable years ending after such date, see instruction 6.

**6. Taxable years ending after June 30, 1969.**—The deductions on line 1(b)—dividends received on certain preferred stock of public utilities, line 4—dividends paid on certain preferred stock of public utilities, and line 5—deduction for Western Hemisphere trade corporations, are computed using a formula which includes a fraction, the denominator of which is the sum of the normal tax and surtax rates. The denominator must be increased to reflect the 10-percent surcharge. For example, the denominator for calendar year 1968 corporations is 52.8 (48, the sum of normal tax and surtax rates, plus 10% of 48).

For taxable years ending after June 30, 1969 (the expiration date of the surcharge) the denominator must be increased to reflect the applicable surcharge rate shown in Schedule J instructions below.

#### SCHEDULE J—TAX COMPUTATION

**1. Tax Surcharge.**—The 10% tax surcharge for corporations is effective January 1, 1968. Since it is to expire June 30, 1969, corporations with taxable years ending after that date must prorate the 10% rate on the basis of the number of days in their taxable year during which the surcharge was in effect. (That is, the number of days before July 1, 1969.)

Corporations with taxable years ending after June 30, 1969, may compute their surcharge by multiplying lines 5(a) and 10(a) by the applicable rate in the following table:

| TAXABLE YEAR      |                | APPLICABLE RATE |
|-------------------|----------------|-----------------|
| Beginning in 1968 | Ending in 1969 |                 |
| Aug. 1            | July 31        | .09150685       |
| Sept. 1           | Aug. 31        | .08301370       |
| Oct. 1            | Sept. 30       | .07479452       |
| Nov. 1            | Oct. 31        | .06630137       |
| Dec. 1            | Nov. 30        | .05808219       |

If the corporation prefers, the surcharge may be computed using the following formula:

$$\text{Amount on lines 5(a) and 10(a)} \times 10\% \times \frac{\text{No. days in taxable year before 7/1/69}}{\text{No. days in taxable year}}$$

Corporations which have a 52–53 week taxable year which ends after June 30, 1969, must use the formula to compute their surcharge.

**2. Surtax exemption.**—The surtax exemption is \$25,000 except for certain controlled corporations to which section 1561 applies.

Section 1561 provides that if a corporation is a component member of a controlled group of corporations (as defined in section 1563) on December 31

of its taxable year, the surtax exemption shall be—

(a) \$25,000 divided by the number of component members on such December 31, or

(b) If all members consent to an apportionment plan, their portion of \$25,000 determined in accordance with the plan. The sum of amounts so apportioned may not exceed \$25,000. See section 1561 and the regulations thereunder for time and manner of making the consent.

If the surtax exemption is determined under (a) or (b) above, the additional 6-percent tax under section 1562 does not apply.

**3. Election of multiple surtax exemptions by a controlled group of corporations.**—Subject to the provisions of section 1562, a controlled group of corporations may elect, with respect to a specified December 31, to have each of its component members claim a separate \$25,000 surtax exemption without having to divide equally or apportion one \$25,000 surtax exemption among all component members.

If the group elects to claim multiple surtax exemptions, each component member must pay an additional tax of 6 percent on its first \$25,000 taxable

income. If only one member of the group has any taxable income, the 6-percent tax does not apply. (Section 1562(b)(1)(A).)

**4. Mutual savings banks conducting life insurance business.**—The tax under section 594 consists of the sum of (1) a partial tax computed on Form 1120 on the taxable income of the bank determined without regard to income or deductions allocable to the life insurance department; and (2) a partial tax on the taxable income computed on Form 1120–L of the life insurance department. Enter the combined tax on line 5(a) of the Form 1120 tax computation schedule. Attach Form 1120–L as a schedule and identify as such.

**5. Tax from recomputing a prior year investment credit.**—If property is disposed of prior to the life used in computing the investment credit, the tax for the year of disposition must be increased by the difference between the credit taken (including carrybacks and carryovers) on such property and the credit which would have been allowed had the actual life been used. (Section 47.) The tax from recomputing a prior year investment credit may not be offset against the current year's investment credit.

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**Tax Guide for Small Business (Publication 334)** contains answers to most questions which arise if you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 60 cents.  
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# Historical Summary

## CONTENTS

### *Basic tables*

- 9.1 Proprietorships: Number of businesses, business receipts, cost of sales and operations, depreciation, and net profit, by industrial division, 1959-1968, 314
- 9.2 Partnerships: Number of partnerships, total receipts, business receipts, cost of sales and operations, depreciation, and net profit, by industrial division, 1959-1968, 316
- 9.3 Small business corporations: Number, receipts, selected deductions, and net income, by industrial division, 1959-1968, 319
- 9.4 All corporation returns: Number, receipts, selected deductions, and net income, by industrial division, 1959-1968, 322

This section contains statistics for proprietorships, partnerships, small business corporations, and all corporations for the 10-year period 1959-1968. Tables 9.1-9.4 present selected income and deduction items for each form of business organization, classified by industrial division. These statistics were originally published in *Statistics of Income* for each year, *Business Income Tax Returns* or *Corporation Income Tax Returns*. Changes in law affecting the comparability of items for any years were discussed in the volumes for those years.



## PROPRIETORSHIPS

Table 9.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1959-1968

| Industrial division and year  | Businesses with and without net profit |   |  |                                    |   | Businesses with net profit |   |  |                                    |                                  |
|---|--|---|--|------------------------------------|---|----------------------------|---|--|------------------------------------|----------------------------------|
|   | Number of businesses                   | Business receipts<br>(Thousand dollars) | Deductions   |                                    | Net profit<br>(less loss)<br>(Thousand dollars) | Number of businesses       | Business receipts<br>(Thousand dollars) | Deductions   |                                    | Net profit<br>(Thousand dollars) |
|   |  |   | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) |   |                            |   | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) |                                  |
| ALL INDUSTRIAL DIVISIONS  | (1)                                    | (2)                                     | (3)  | (4)                                | (5)   | (6)                        | (7)                                     | (8)  | (9)                                | (10)                             |
| 1959.....   | 3,142,359                              | 176,204,711                             | 96,784,139   | 6,913,892                          | 21,516,876                                      | 7,219,608                  | 156,773,137                             | 85,321,989   | 5,259,949                          | 24,708,501                       |
| 1960.....   | 9,089,985                              | 171,257,205                             | n.a.   | 7,097,310                          | 21,067,090                                      | 7,107,286                  | 151,837,234                             | n.a.   | n.a.                               | 24,269,011                       |
| 1961.....   | 9,241,755                              | 170,981,413                             | 84,815,622   | 6,912,088                          | 22,696,990                                      | 7,294,133                  | 151,761,498                             | 74,886,385   | 5,258,265                          | 25,756,867                       |
| 1962.....   | 9,182,586                              | 178,420,483                             | 105,786,276  | 7,200,760                          | 23,894,781                                      | 7,245,222                  | 159,532,121                             | 91,803,383   | 5,515,500                          | 27,166,780                       |
| 1963.....   | 9,135,954                              | 181,551,305                             | 106,411,371  | 7,338,432                          | 23,770,528                                      | 7,074,465                  | 160,069,199                             | 90,913,498   | 5,484,179                          | 27,435,631                       |
| 1964.....   | 9,192,746                              | 188,737,610                             | 109,491,194  | 7,580,287                          | 25,555,837                                      | 7,067,117                  | 169,056,653                             | 95,374,347   | 5,667,222                          | 29,599,655                       |
| 1965.....   | 9,078,466                              | 199,384,594                             | 116,417,236  | 7,937,307                          | 27,887,417                                      | 7,039,112                  | 179,091,107                             | 101,629,688  | 6,037,455                          | 31,637,317                       |
| 1966.....   | 9,086,714                              | 207,446,686                             | 120,090,602  | 8,313,713                          | 30,030,195                                      | 7,036,843                  | 185,385,032                             | 104,029,673  | 6,311,253                          | 34,054,949                       |
| 1967.....   | 9,126,082                              | 211,372,116                             | 120,938,866  | 8,753,059                          | 30,407,572                                      | 6,928,587                  | 188,512,794                             | 104,518,221  | 6,530,419                          | 34,896,175                       |
| 1968.....   | 9,211,613                              | 222,105,222                             | 127,206,770  | 9,050,068                          | 31,870,535                                      | 6,856,896                  | 197,552,082                             | 109,275,642  | 6,739,184                          | 36,755,091                       |
| AGRICULTURE, FORESTRY, AND FISHERIES                                |  |   |  |                                    |   |                            |   |  |                                    |                                  |
| 1959.....   | 3,505,090                              | 27,816,099                              | 5,488,802  | 3,073,112                          | 2,913,642                                       | 2,425,996                  | 22,401,237                              | 4,233,295  | 2,091,606                          | 4,554,142                        |
| 1960.....   | 3,480,195                              | 27,369,780                              | n.a.   | 3,137,393                          | 2,997,639                                       | 2,392,771                  | 22,354,956                              | n.a.   | n.a.                               | 4,575,683                        |
| 1961.....   | 3,487,190                              | 27,914,902                              | n.a.   | 3,126,214                          | 3,621,946                                       | 2,460,607                  | 23,107,783                              | n.a.   | n.a.                               | 5,135,598                        |
| 1962.....   | 3,444,116                              | 30,200,142                              | 17,918,750   | 3,277,181                          | 3,695,945                                       | 2,404,486                  | 24,702,604                              | 13,157,478   | 2,338,024                          | 5,331,680                        |
| 1963.....   | 3,338,081                              | 30,049,957                              | 18,150,600   | 3,268,940                          | 3,048,031                                       | 2,213,676                  | 23,590,596                              | 12,475,535   | 2,222,997                          | 5,007,600                        |
| 1964.....   | 3,282,873                              | 29,532,128                              | 17,203,300   | 3,378,609                          | 2,998,897                                       | 2,133,648                  | 23,299,447                              | 11,825,733   | 2,284,945                          | 5,154,409                        |
| 1965.....   | 3,225,266                              | 32,159,830                              | 18,593,763   | 3,586,296                          | 3,780,717                                       | 2,140,211                  | 26,391,071                              | 13,832,946   | 2,504,985                          | 5,740,515                        |
| 1966.....   | 3,172,739                              | 35,485,823                              | 20,553,384   | 3,822,928                          | 4,498,417                                       | 2,115,570                  | 29,261,173                              | 15,317,263   | 2,723,678                          | 6,496,998                        |
| 1967.....   | 3,195,602                              | 35,271,425                              | 20,291,208   | 4,070,063                          | 3,770,215                                       | 2,015,555                  | 28,129,575                              | 14,330,876   | 2,801,415                          | 6,081,476                        |
| 1968.....   | 3,205,683                              | 37,361,795                              | 22,097,507   | 4,275,452                          | 3,545,128                                       | 1,968,988                  | 29,860,287                              | 15,856,932   | 2,904,167                          | 6,056,162                        |
| MINING  |  |   |  |                                    |   |                            |   |  |                                    |                                  |
| 1959.....   | 33,691                                 | 1,005,283                               | 347,920  | 93,718                             | 24,607  | 19,207                     | 775,517                                 | 215,924  | 60,014                             | 105,270                          |
| 1960.....   | 33,036                                 | 1,501,474                               | n.a.   | 134,147                            | 2103,044  | 19,019                     | 949,996                                 | n.a.   | n.a.                               | 115,742                          |
| 1961.....   | 35,549                                 | 1,209,179                               | 238,465  | 107,972                            | 212,580   | 21,702                     | 752,529                                 | 183,990  | 53,074                             | 115,288                          |
| 1962.....   | 34,987                                 | 987,483                                 | 286,453  | 102,969                            | 263,855   | 19,025                     | 617,200                                 | 160,074  | 94,300                             | 94,549                           |
| 1963.....   | 34,438                                 | 1,048,761                               | 245,771  | 90,292                             | 29,875  | 21,167                     | 612,570                                 | 124,595  | 40,352                             | 111,250                          |
| 1964.....   | 32,147                                 | 985,308                                 | 185,816  | 88,906                             | 247,105   | 19,537                     | 638,720                                 | 152,070  | 38,241                             | 138,289                          |
| 1965.....   | 36,378                                 | 943,037                                 | 202,169  | 92,016                             | 27,430  | 20,533                     | 658,625                                 | 152,247  | 48,746                             | 121,754                          |
| 1966.....   | 42,696                                 | 1,117,131                               | 203,112  | 100,621                            | 276,120   | 23,935                     | 655,610                                 | 147,311  | 47,810                             | 122,699                          |
| 1967.....   | 45,677                                 | 1,323,164                               | 213,515  | 132,676                            | 256,996   | 27,480                     | 903,488                                 | 155,056  | 73,174                             | 139,011                          |
| 1968.....   | 43,488                                 | 1,219,968                               | 267,159  | 118,096                            | 273,873   | 22,759                     | 771,051                                 | 163,037  | 56,465                             | 137,240                          |
| CONTRACT CONSTRUCTION   |  |   |  |                                    |   |                            |   |  |                                    |                                  |
| 1959.....   | 646,316                                | 15,719,142                              | 9,821,151  | 416,350                            | 1,979,608                                       | 597,483                    | 14,393,515                              | 8,811,044  | 355,829                            | 2,097,870                        |
| 1960.....   | 655,155                                | 14,941,971                              | n.a.   | 457,056                            | 1,898,455                                       | 595,941                    | 13,705,620                              | n.a.   | n.a.                               | 2,028,208                        |
| 1961.....   | 678,456                                | 14,437,676                              | 8,502,085  | 403,401                            | 1,997,795                                       | 620,000                    | 13,193,818                              | 7,556,132  | 339,296                            | 2,112,771                        |
| 1962.....   | 687,187                                | 15,539,360                              | 9,445,822  | 415,758                            | 2,108,195                                       | 628,881                    | 14,411,959                              | 8,650,822  | 360,575                            | 2,231,212                        |
| 1963.....   | 691,613                                | 16,344,887                              | 9,394,841  | 464,537                            | 2,170,954                                       | 632,049                    | 14,739,050                              | 8,530,603  | 390,013                            | 2,341,020                        |
| 1964.....   | 695,333                                | 17,100,609                              | 10,241,182   | 463,749                            | 2,334,785                                       | 635,341                    | 15,709,045                              | 9,230,189  | 402,196                            | 2,439,348                        |
| 1965.....   | 704,627                                | 19,308,272                              | 11,811,695   | 495,045                            | 2,685,430                                       | 641,593                    | 17,847,914                              | 10,746,825   | 423,136                            | 2,822,495                        |
| 1966.....   | 689,842                                | 19,163,506                              | 11,856,409   | 535,336                            | 2,733,249                                       | 621,090                    | 17,549,570                              | 10,637,718   | 440,302                            | 2,901,370                        |
| 1967.....   | 680,460                                | 18,334,278                              | 10,921,692   | 548,032                            | 2,750,893                                       | 611,280                    | 16,929,979                              | 9,874,535  | 475,393                            | 2,922,653                        |
| 1968.....   | 663,301                                | 19,333,780                              | 11,783,574   | 546,404                            | 2,886,567                                       | 596,502                    | 17,702,083                              | 10,518,563   | 470,842                            | 3,068,424                        |
| MANUFACTURING   |  |   |  |                                    |   |                            |   |  |                                    |                                  |
| 1959.....   | 186,901                                | 6,726,173                               | 4,071,610  | 233,137                            | 626,948   | 150,668                    | 6,119,557                               | 3,695,307  | 200,766                            | 692,841                          |
| 1960.....   | 192,634                                | 6,935,367                               | n.a.   | 237,383                            | 645,495   | 159,805                    | 6,151,872                               | n.a.   | n.a.                               | 725,675                          |
| 1961.....   | 194,325                                | 6,599,828                               | 3,985,546  | 214,480                            | 660,681   | 157,483                    | 5,870,264                               | 3,468,843  | 178,223                            | 728,587                          |
| 1962.....   | 180,805                                | 6,710,267                               | 4,030,069  | 216,946                            | 654,001   | 145,119                    | 5,813,533                               | 3,393,634  | 180,933                            | 729,649                          |
| 1963.....   | 187,398                                | 6,369,127                               | 3,689,212  | 238,098                            | 677,601   | 152,282                    | 5,778,576                               | 3,280,502  | 200,668                            | 765,628                          |
| 1964.....   | 185,311                                | 6,708,523                               | 3,894,991  | 243,219                            | 706,345   | 147,505                    | 6,108,497                               | 3,522,070  | 194,686                            | 786,144                          |
| 1965.....   | 185,843                                | 7,266,965                               | 4,269,564  | 274,676                            | 723,958   | 148,361                    | 6,438,359                               | 3,729,055  | 224,306                            | 869,584                          |
| 1966.....   | 179,649                                | 7,145,493                               | 4,132,813  | 264,129                            | 872,148   | 147,462                    | 6,633,254                               | 3,810,335  | 222,760                            | 958,547                          |
| 1967.....   | 169,505                                | 6,472,710                               | 3,728,940  | 279,090                            | 748,121   | 127,770                    | 5,573,294                               | 3,081,985  | 219,724                            | 852,999                          |
| 1968.....   | 172,333                                | 6,672,726                               | 3,756,727  | 279,170                            | 757,474   | 127,655                    | 5,926,554                               | 3,266,637  | 221,557                            | 870,491                          |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES |  |   |  |                                    |   |                            |   |  |                                    |                                  |
| 1959.....   | 283,553                                | 4,044,718                               | 855,371  | 399,328                            | 553,519   | 230,881                    | 3,428,054                               | 709,457  | 312,524                            | 629,667                          |
| 1960.....   | 287,661                                | 4,362,621                               | n.a.   | 421,731                            | 540,130   | 233,835                    | 3,784,378                               | n.a.   | n.a.                               | 619,534                          |
| 1961.....   | 286,672                                | 4,100,142                               | 904,847  | 395,346                            | 570,078   | 230,182                    | 3,431,151                               | 707,593  | 298,325                            | 666,687                          |
| 1962.....   | 283,955                                | 4,241,309                               | 834,279  | 411,717                            | 642,210   | 231,482                    | 3,711,428                               | 716,700  | 321,277                            | 730,785                          |
| 1963.....   | 307,103                                | 4,969,278                               | 915,512  | 499,867                            | 694,347   | 250,934                    | 4,135,054                               | 687,216  | 381,393                            | 786,612                          |
| 1964.....   | 291,888                                | 4,860,538                               | 909,487  | 479,181                            | 731,110   | 238,827                    | 4,210,448                               | 793,091  | 364,673                            | 844,667                          |
| 1965.....   | 296,621                                | 5,526,927                               | 1,193,042  | 541,025                            | 826,392   | 247,333                    | 4,903,679                               | 1,035,589  | 435,595                            | 926,793                          |
| 1966.....   | 296,361                                | 5,755,221                               | 1,211,033  | 521,447                            | 869,302   | 245,562                    | 4,962,895                               | 1,078,063  | 396,727                            | 966,554                          |
| 1967.....   | 277,807                                | 5,538,856                               | 1,258,718  | 525,556                            | 812,199   | 224,390                    | 4,906,150                               | 1,158,014  | 403,385                            | 932,541                          |
| 1968.....   | 285,910                                | 6,174,955                               | 1,322,468  | 607,306                            | 925,258   | 229,678                    | 5,349,050                               | 1,123,871  | 473,368                            | 1,056,310                        |
| WHOLESALE AND RETAIL TRADE  |  |   |  |                                    |   |                            |   |  |                                    |                                  |
| 1959.....   | 2,009,785                              | 92,389,543                              | 70,212,867   | 1,335,386                          | 5,781,879                                       | 1,650,985                  | 82,899,947                              | 62,318,340   | 1,125,557                          | 6,453,601                        |
| 1960.....   | 1,944,759                              | 87,062,497                              | n.a.   | 1,294,122                          | 5,454,649                                       | 1,578,520                  | 77,677,904                              | n.a.   | n.a.                               | 6,063,866                        |
| 1961.....   | 1,942,804                              | 85,639,324                              | 64,129,190   | 1,225,264                          | 5,579,784                                       | 1,568,917                  | 76,427,840                              | 56,712,991   | 1,010,470                          | 6,194,923                        |
| 1962.....   | 1,888,602                              | 88,977,310                              | 66,859,635   | 1,258,403                          | 5,836,878                                       | 1,535,639                  | 80,514,561                              | 59,976,632   | 1,067,439                          | 6,445,813                        |
| 1963.....   | 1,836,746                              | 89,775,198                              | 67,214,690   | 1,229,788                          | 5,807,485                                       | 1,483,457                  | 80,571,901                              | 59,764,939   | 1,026,317                          | 6,445,688                        |
| 1964.....   | 1,863,551                              | 93,454,166                              | 69,835,183   | 1,248,312                          | 6,293,638                                       | 1,496,152                  | 85,447,079                              | 63,425,836   | 1,060,178                          | 6,937,648                        |
| 1965.....   | 1,853,913                              | 97,190,462                              | 72,808,563   | 1,275,387                          | 6,623,844                                       | 1,494,437                  | 88,504,688                              | 65,447,690   | 1,085,794                          | 7,254,231                        |
| 1966.....   | 1,812,872                              | 99,684,065                              | 74,589,575   | 1,293,571                          | 6,889,526                                       | 1,440,062                  | 89,214,664                              | 66,238,628   | 1,091,688                          | 7,601,516                        |
| 1967.....   | 1,840,621                              | 102,629,235                             | 76,636,294   | 1,335,780                          | 7,061,582                                       | 1,462,701                  | 93,119,463                              | 68,911,627   | 1,126,714                          | 7,815,668                        |
| 1968.....   | 1,909,640                              | 106,886,227                             | 79,331,819   | 1,356,218                          | 7,644,409                                       | 1,481,547                  | 96,562,637                              | 70,913,342   | 1,146,746                          | 8,459,017                        |

Footnotes at end of table.

## PROPRIETORSHIPS

Table 9.1—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1959-1968—Continued

| Industrial division and year                    | Businesses with and without net profit |   |  |                                    |   | Businesses with net profit |   |  |                                    |                                  |
|---|--|---|--|------------------------------------|---|----------------------------|---|--|------------------------------------|----------------------------------|
|   | Number of businesses                   | Business receipts<br>(Thousand dollars) | Deductions   |                                    | Net profit<br>(less loss)<br>(Thousand dollars) | Number of businesses       | Business receipts<br>(Thousand dollars) | Deductions   |                                    | Net profit<br>(Thousand dollars) |
|   |  |   | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) |   |                            |   | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) |                                  |
|   | (1)                                    | (2)                                     | (3)  | (4)                                | (5)   | (6)                        | (7)                                     | (8)  | (9)                                | (10)                             |
| <b>WHOLESALE AND RETAIL TRADE—Continued</b>     |  |   |  |                                    |   |                            |   |  |                                    |                                  |
| <u>Wholesale Trade</u>                          |  |   |  |                                    |   |                            |   |  |                                    |                                  |
| 1959.....                                       | 269,063                                | 19,084,211                              | 15,299,336   | 225,257                            | 1,169,079                                       | 234,208                    | 17,303,663                              | 13,716,478   | 194,386                            | 1,298,493                        |
| 1960.....                                       | 306,403                                | 17,060,590                              | n.a.   | 254,642                            | 1,305,877                                       | 261,771                    | 15,340,815                              | n.a.   | n.a.                               | 1,395,990                        |
| 1961.....                                       | 328,130                                | 16,973,390                              | 12,920,653   | 229,720                            | 1,409,257                                       | 276,531                    | 15,384,621                              | 11,562,896   | 191,997                            | 1,503,539                        |
| 1962.....                                       | 319,131                                | 16,953,449                              | 12,797,126   | 234,061                            | 1,453,479                                       | 270,439                    | 15,779,629                              | 11,803,120   | 204,176                            | 1,539,636                        |
| 1963.....                                       | 324,392                                | 17,916,959                              | 13,465,276   | 229,568                            | 1,518,269                                       | 275,340                    | 16,702,226                              | 12,446,025   | 202,375                            | 1,610,665                        |
| 1964.....                                       | 295,908                                | 19,003,445                              | 14,661,801   | 220,605                            | 1,477,840                                       | 251,416                    | 17,762,184                              | 13,589,624   | 193,457                            | 1,577,255                        |
| 1965.....                                       | 265,320                                | 17,933,837                              | 13,772,522   | 210,755                            | 1,482,538                                       | 225,838                    | 16,209,256                              | 12,226,042   | 183,782                            | 1,558,274                        |
| 1966.....                                       | 280,547                                | 19,808,132                              | 15,222,169   | 224,176                            | 1,651,008                                       | 230,960                    | 17,622,829                              | 13,359,330   | 186,787                            | 1,762,971                        |
| 1967.....                                       | 260,145                                | 19,712,467                              | 15,326,388   | 228,297                            | 1,512,134                                       | 216,008                    | 17,659,398                              | 13,533,987   | 196,672                            | 1,633,184                        |
| 1968.....                                       | 268,392                                | 20,432,113                              | 15,459,021   | 233,568                            | 1,795,988                                       | 228,152                    | 18,736,016                              | 14,027,288   | 204,778                            | 1,913,358                        |
| <u>Retail Trade</u>                             |  |   |  |                                    |   |                            |   |  |                                    |                                  |
| 1959.....                                       | 1,582,002                              | 66,166,636                              | 49,713,817   | 965,711                            | 4,122,114                                       | 1,288,356                  | 59,176,048                              | 43,998,462   | 812,488                            | 4,604,463                        |
| 1960.....                                       | 1,547,858                              | 65,433,678                              | n.a.   | 946,757                            | 3,868,716                                       | 1,242,720                  | 58,095,729                              | n.a.   | n.a.                               | 4,359,951                        |
| 1961.....                                       | 1,563,939                              | 65,157,786                              | 48,524,277   | 939,192                            | 3,974,775                                       | 1,252,290                  | 57,827,965                              | 42,688,313   | 769,440                            | 4,479,633                        |
| 1962.....                                       | 1,514,774                              | 68,439,778                              | 51,356,872   | 965,555                            | 4,187,489                                       | 1,223,834                  | 61,562,016                              | 45,792,522   | 814,832                            | 4,684,986                        |
| 1963.....                                       | 1,471,400                              | 69,200,711                              | 51,787,349   | 956,677                            | 4,121,256                                       | 1,176,295                  | 61,476,755                              | 45,556,988   | 788,718                            | 4,650,897                        |
| 1964.....                                       | 1,529,155                              | 71,972,240                              | 53,329,565   | 985,515                            | 4,665,095                                       | 1,215,509                  | 65,452,315                              | 48,189,207   | 831,095                            | 5,191,828                        |
| 1965.....                                       | 1,554,097                              | 77,760,046                              | 57,974,961   | 1,039,476                          | 5,019,098                                       | 1,243,194                  | 70,766,802                              | 52,379,740   | 882,744                            | 5,558,255                        |
| 1966.....                                       | 1,512,557                              | 78,610,283                              | 58,424,410   | 1,051,213                          | 5,176,801                                       | 1,195,436                  | 70,762,122                              | 52,043,951   | 900,424                            | 5,755,089                        |
| 1967.....                                       | 1,543,999                              | 81,115,999                              | 60,023,866   | 1,073,929                          | 5,412,338                                       | 1,219,032                  | 73,928,192                              | 54,307,877   | 906,003                            | 6,016,193                        |
| 1968.....                                       | 1,622,676                              | 85,489,751                              | 63,156,453   | 1,108,087                          | 5,777,680                                       | 1,240,449                  | 76,966,571                              | 56,256,231   | 929,764                            | 6,462,823                        |
| <u>Wholesale and Retail Trade not Allocable</u> |  |   |  |                                    |   |                            |   |  |                                    |                                  |
| 1959.....                                       | 158,720                                | 7,138,696                               | 5,199,714  | 144,418                            | 490,686   | 128,421                    | 6,420,236                               | 4,603,400  | 118,683                            | 550,645                          |
| 1960.....                                       | 90,498                                 | 4,563,229                               | n.a.   | 92,723                             | 280,056   | 74,029                     | 4,241,360                               | n.a.   | n.a.                               | 307,925                          |
| 1961.....                                       | 50,735                                 | 3,508,148                               | 2,694,260  | 56,352                             | 195,752   | 40,096                     | 3,215,254                               | 2,461,782  | 49,033                             | 211,751                          |
| 1962.....                                       | 54,697                                 | 3,584,083                               | 2,705,637  | 58,787                             | 195,910   | 41,366                     | 3,172,916                               | 2,380,990  | 48,431                             | 221,191                          |
| 1963.....                                       | 40,954                                 | 2,657,528                               | 1,962,065  | 43,543                             | 167,960   | 31,822                     | 2,392,920                               | 1,761,926  | 35,224                             | 183,926                          |
| 1964.....                                       | 38,488                                 | 2,478,481                               | 1,843,817  | 42,192                             | 150,703   | 29,227                     | 2,232,580                               | 1,647,005  | 35,626                             | 168,565                          |
| 1965.....                                       | 34,496                                 | 1,496,579                               | 1,061,080  | 25,156                             | 122,208   | 25,405                     | 1,224,630                               | 843,108  | 19,268                             | 137,702                          |
| 1966.....                                       | 19,768                                 | 1,265,650                               | 942,996  | 18,182                             | 61,717  | 13,666                     | 1,129,913                               | 835,347  | 14,477                             | 83,456                           |
| 1967.....                                       | 36,477                                 | 1,800,769                               | 1,286,040  | 33,554                             | 137,110   | 27,661                     | 1,531,873                               | 1,069,973  | 24,039                             | 166,291                          |
| 1968.....                                       | 18,572                                 | 964,363                                 | 716,345  | 14,563                             | 70,741  | 12,946                     | 860,050                                 | 629,823  | 12,204                             | 82,836                           |
| <b>FINANCE, INSURANCE, AND REAL ESTATE</b>      |  |   |  |                                    |   |                            |   |  |                                    |                                  |
| 1959.....                                       | 446,995                                | 4,406,676                               | 801,085  | 226,436                            | 1,504,794                                       | 373,046                    | 4,131,403                               | 707,279  | 176,097                            | 1,614,834                        |
| 1960.....                                       | 482,909                                | 5,293,971                               | n.a.   | 246,109                            | 1,517,428                                       | 396,882                    | 4,383,596                               | n.a.   | n.a.                               | 1,648,840                        |
| 1961.....                                       | 461,649                                | 5,275,142                               | 1,483,145  | 224,224                            | 1,548,197                                       | 379,812                    | 4,854,228                               | 1,306,387  | 166,383                            | 1,678,067                        |
| 1962.....                                       | 472,674                                | 5,172,284                               | 1,084,764  | 247,280                            | 1,638,461                                       | 391,224                    | 4,780,621                               | 971,875  | 177,395                            | 1,768,651                        |
| 1963.....                                       | 506,111                                | 5,467,484                               | 1,223,668  | 249,432                            | 1,781,505                                       | 412,396                    | 5,033,077                               | 1,061,641  | 190,602                            | 1,922,059                        |
| 1964.....                                       | 543,050                                | 6,108,907                               | 1,208,716  | 283,363                            | 1,978,168                                       | 442,584                    | 5,527,666                               | 1,034,497  | 215,943                            | 2,157,242                        |
| 1965.....                                       | 539,443                                | 7,022,354                               | 1,744,857  | 295,444                            | 2,150,652                                       | 439,036                    | 6,338,837                               | 1,465,876  | 203,536                            | 2,336,854                        |
| 1966.....                                       | 575,942                                | 6,593,529                               | 1,248,777  | 327,432                            | 2,151,435                                       | 463,544                    | 5,982,464                               | 1,090,510  | 209,864                            | 2,388,283                        |
| 1967.....                                       | 548,651                                | 6,738,222                               | 1,308,291  | 277,558                            | 2,242,242                                       | 451,660                    | 5,926,747                               | 1,065,975  | 167,282                            | 2,454,605                        |
| 1968.....                                       | 515,872                                | 7,759,614                               | 1,951,035  | 275,527                            | 2,501,210                                       | 415,438                    | 6,795,800                               | 1,413,912  | 193,674                            | 2,749,237                        |
| <b>SERVICES</b>                                 |  |   |  |                                    |   |                            |   |  |                                    |                                  |
| 1959.....                                       | 1,979,695                              | 23,480,681                              | 4,860,130  | 1,113,488                          | 8,084,421                                       | 1,732,200                  | 22,140,672                              | 4,383,324  | 921,377                            | 8,469,726                        |
| 1960.....                                       | 1,966,068                              | 23,256,055                              | n.a.   | 1,150,549                          | 8,059,667                                       | 1,697,209                  | 21,846,645                              | n.a.   | n.a.                               | 8,420,251                        |
| 1961.....                                       | 2,075,689                              | 24,355,060                              | 4,813,444  | 1,166,927                          | 8,580,176                                       | 1,797,608                  | 22,882,767                              | 4,304,598  | 942,764                            | 8,947,154                        |
| 1962.....                                       | 2,132,751                              | 26,079,027                              | 5,093,628  | 1,247,634                          | 9,289,343                                       | 1,847,426                  | 24,536,355                              | 4,581,921  | 1,003,976                          | 9,724,645                        |
| 1963.....                                       | 2,185,196                              | 27,095,434                              | 5,356,790  | 1,276,880                          | 9,528,995                                       | 1,874,384                  | 25,222,511                              | 4,793,642  | 1,016,149                          | 9,971,311                        |
| 1964.....                                       | 2,240,321                              | 29,290,178                              | 5,651,938  | 1,368,862                          | 10,465,517                                      | 1,912,823                  | 27,497,188                              | 5,080,763  | 1,085,104                          | 10,981,852                       |
| 1965.....                                       | 2,207,927                              | 29,783,755                              | 5,723,494  | 1,369,449                          | 11,007,933                                      | 1,887,005                  | 28,146,136                              | 5,154,546  | 1,106,446                          | 11,509,803                       |
| 1966.....                                       | 2,270,739                              | 31,990,956                              | 6,013,068  | 1,433,567                          | 11,999,126                                      | 1,944,528                  | 30,355,662                              | 5,456,224  | 1,167,608                          | 12,512,870                       |
| 1967.....                                       | 2,327,684                              | 34,783,754                              | 6,461,733  | 1,571,603                          | 13,019,978                                      | 1,978,250                  | 32,776,970                              | 5,842,357  | 1,254,014                          | 13,613,896                       |
| 1968.....                                       | 2,390,247                              | 36,347,905                              | 6,642,851  | 1,585,763                          | 13,645,498                                      | 1,996,989                  | 34,457,434                              | 5,990,124  | 1,267,937                          | 14,307,462                       |
| <b>NATURE OF BUSINESS NOT ALLOCABLE</b>         |  |   |  |                                    |   |                            |   |  |                                    |                                  |
| 1959.....                                       | 50,333                                 | 616,396                                 | 325,203  | 22,887                             | 76,672  | 39,142                     | 483,235                                 | 248,019  | 16,179                             | 90,550                           |
| 1960.....                                       | 47,568                                 | 533,469                                 | n.a.   | 18,820                             | 56,671  | 33,304                     | 482,267                                 | n.a.   | n.a.                               | 71,212                           |
| 1961.....                                       | 79,421                                 | 1,400,160                               | 758,900  | 48,260                             | 150,913   | 57,822                     | 1,241,118                               | 645,851  | 37,383                             | 177,792                          |
| 1962.....                                       | 37,509                                 | 513,301                                 | 232,876  | 22,872                             | 93,603  | 41,940                     | 443,860                                 | 194,247  | 16,581                             | 109,796                          |
| 1963.....                                       | 49,268                                 | 431,179                                 | 220,287  | 20,598                             | 71,485  | 34,120                     | 385,824                                 | 194,825  | 15,688                             | 84,663                           |
| 1964.....                                       | 52,272                                 | 697,253                                 | 360,581  | 26,036                             | 94,482  | 40,700                     | 618,563                                 | 310,098  | 21,256                             | 110,056                          |
| 1965.....                                       | 28,448                                 | 177,992                                 | 70,089   | 7,969                              | 45,921  | 20,603                     | 165,798                                 | 64,914   | 4,911                              | 55,018                           |
| 1966.....                                       | 45,874                                 | 510,962                                 | 282,431  | 14,682                             | 93,112  | 35,090                     | 469,535                                 | 253,621  | 10,810                             | 106,112                          |
| 1967.....                                       | 40,075                                 | 280,472                                 | 118,475  | 12,701                             | 59,338  | 29,501                     | 247,130                                 | 97,796   | 9,318                              | 76,326                           |
| 1968.....                                       | 25,139                                 | 148,252                                 | 53,630   | 6,132                              | 38,864  | 17,340                     | 117,206                                 | 29,224   | 4,428                              | 50,748                           |

<sup>1</sup>Excludes estimate for "Agriculture, forestry, and fisheries" which was not prepared for this year.<sup>2</sup>Net loss exceeds net profit.

n.a. - Not available.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."



## PARTNERSHIPS

Table 9.2—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1959-1968

| Industrial division and year         | Partnerships with and without net profit |                                      |   |   |  | Partnerships with net profit                    |                        |                                      |   |  |   |  |                                  |            |
|--------------------------------------|--|--------------------------------------|---|---|--|---|------------------------|--------------------------------------|---|--|---|--|----------------------------------|------------|
|                                      | Number of partnerships                   | Total receipts<br>(Thousand dollars) | Business receipts<br>(Thousand dollars) | Deductions                              |  | Net profit<br>(less loss)<br>(Thousand dollars) | Number of partnerships | Total receipts<br>(Thousand dollars) | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Deductions                              |  | Net profit<br>(Thousand dollars) |            |
|                                      |  |                                      |   | Deprecia-<br>tion<br>(Thousand dollars) | Other deductions<br>(Thousand dollars) |   |                        |                                      |   |  | Deprecia-<br>tion<br>(Thousand dollars) | Other deductions<br>(Thousand dollars) |                                  |            |
|                                      | (1)                                      | (2)                                  | (3)                                     | (4)                                     | (5)                                    | (6)   | (7)                    | (8)                                  | (9)                                     | (10)   | (11)                                    | (12)                                   | (13)                             | (14)       |
| ALL INDUSTRIAL DIVISIONS             |  |                                      |   |   |  |   |                        |                                      |   |  |   |  |                                  |            |
| 1959.....                            | 949,396                                  | 78,406,071                           | 77,046,643                              | 47,162,367                              | 2,102,722                              | 20,296,274                                      | 8,844,708              | 759,172                              | 71,006,298                              | 69,828,273   | 42,544,020                              | 1,595,750                              | 17,145,723                       | 9,720,805  |
| 1960.....                            | 940,560                                  | 74,307,629                           | 72,894,735                              | 43,441,533                              | 2,083,506                              | 20,422,217                                      | 8,360,373              | 739,428                              | 66,193,449                              | 64,973,846   | 38,402,311                              | 1,539,015                              | 16,878,834                       | 9,373,289  |
| 1961.....                            | 938,966                                  | 74,706,827                           | 73,412,664                              | 44,568,579                              | 2,178,293                              | 19,271,333                                      | 8,688,632              | 727,725                              | 66,352,186                              | 65,217,119   | 39,105,992                              | 1,575,740                              | 15,924,947                       | 9,745,507  |
| 1962.....                            | 932,181                                  | 73,672,672                           | 72,303,784                              | 43,699,378                              | 2,213,291                              | 19,246,938                                      | 8,513,019              | 718,459                              | 65,536,131                              | 64,372,807   | 38,591,453                              | 1,551,108                              | 15,643,286                       | 9,746,499  |
| 1963.....                            | 924,276                                  | 73,276,451                           | 71,762,372                              | 43,076,617                              | 2,267,632                              | 19,262,046                                      | 8,668,166              | 701,660                              | 64,953,784                              | 63,674,634   | 37,839,310                              | 1,564,086                              | 15,562,489                       | 10,007,899 |
| 1964.....                            | 922,160                                  | 74,822,051                           | 73,292,175                              | 42,918,074                              | 2,445,239                              | 20,214,274                                      | 9,244,464              | 694,126                              | 66,665,948                              | 65,332,749   | 38,096,687                              | 1,646,011                              | 16,197,891                       | 10,725,399 |
| 1965.....                            | 925,639                                  | 75,258,639                           | 73,588,349                              | 41,896,201                              | 2,529,645                              | 21,131,648                                      | 9,269,145              | 684,722                              | 67,303,182                              | 65,884,181   | 37,375,987                              | 1,674,262                              | 16,985,012                       | 11,267,913 |
| 1966.....                            | 922,680                                  | 79,776,231                           | 78,153,124                              | 45,451,072                              | 2,764,916                              | 21,115,182                                      | 10,445,061             | 684,747                              | 70,924,290                              | 69,562,449   | 40,319,941                              | 1,750,540                              | 16,799,117                       | 12,113,892 |
| 1967.....                            | 80,137,915                               | 78,022,998                           | 78,022,998                              | 43,148,059                              | 3,066,973                              | 23,117,232                                      | 10,865,953             | 661,386                              | 73,149,165                              | 68,920,955   | 38,027,125                              | 1,824,843                              | 18,112,300                       | 12,760,022 |
| 1968.....                            | 917,500                                  | 82,866,910                           | 80,531,944                              | 42,894,179                              | 3,336,710                              | 23,240,858                                      | 11,405,163             | 659,913                              | 73,149,165                              | 71,176,345   | 37,866,875                              | 2,019,725                              | 19,691,143                       | 13,571,441 |
| AGRICULTURE, FORESTRY, AND FISHERIES |  |                                      |   |   |  |   |                        |                                      |   |  |   |  |                                  |            |
| 1959.....                            | 141,715                                  | 4,412,813                            | 4,307,393                               | 1,229,814                               | 311,464                                | 2,282,094                                       | 589,441                | 107,350                              | 3,637,415                               | 3,548,103  | 972,220                                 | 226,558                                | 1,687,795                        | 750,842    |
| 1960.....                            | 136,306                                  | 4,454,405                            | 4,392,068                               | 1,198,314                               | 330,789                                | 2,370,762                                       | 594,540                | 103,876                              | 3,617,140                               | 3,538,597  | 1,024,449                               | 235,818                                | 1,742,279                        | 728,594    |
| 1961.....                            | 136,532                                  | 4,711,307                            | 4,609,720                               | 1,197,051                               | 345,647                                | 1,598,816                                       | 609,793                | 103,746                              | 3,882,868                               | 3,802,428  | 1,722,060                               | 290,647                                | 1,125,751                        | 784,410    |
| 1962.....                            | 133,647                                  | 5,076,573                            | 4,982,847                               | 2,884,585                               | 333,887                                | 1,202,895                                       | 655,206                | 101,664                              | 4,214,854                               | 4,144,854  | 2,248,459                               | 247,758                                | 888,846                          | 834,801    |
| 1963.....                            | 130,420                                  | 4,800,991                            | 4,689,503                               | 2,899,338                               | 324,041                                | 1,010,694                                       | 566,518                | 95,820                               | 3,898,547                               | 3,808,028  | 2,178,024                               | 235,822                                | 718,822                          | 765,879    |
| 1964.....                            | 130,359                                  | 5,027,854                            | 4,929,185                               | 2,848,229                               | 359,424                                | 1,209,178                                       | 611,023                | 93,018                               | 4,037,501                               | 3,958,738  | 2,085,436                               | 252,020                                | 855,039                          | 845,006    |
| 1965.....                            | 127,782                                  | 5,141,160                            | 5,028,893                               | 3,125,755                               | 370,825                                | 1,067,663                                       | 676,917                | 92,417                               | 4,283,259                               | 4,189,628  | 2,423,384                               | 298,904                                | 684,934                          | 915,849    |
| 1966.....                            | 125,101                                  | 5,412,976                            | 5,268,060                               | 3,183,827                               | 399,554                                | 1,079,285                                       | 750,310                | 93,143                               | 4,535,213                               | 4,418,817  | 2,483,384                               | 289,968                                | 765,821                          | 996,040    |
| 1967.....                            | 124,633                                  | 5,612,519                            | 5,449,690                               | 3,394,603                               | 400,765                                | 1,183,698                                       | 633,453                | 87,726                               | 4,545,529                               | 4,409,165  | 2,563,734                               | 279,916                                | 791,557                          | 910,322    |
| 1968.....                            | 120,759                                  | 5,525,537                            | 5,344,029                               | 3,163,756                               | 430,308                                | 1,287,173                                       | 654,300                | 86,457                               | 4,566,409                               | 4,423,441  | 2,460,305                               | 294,991                                | 870,552                          | 940,561    |
| MINING                               |  |                                      |   |   |  |   |                        |                                      |   |  |   |  |                                  |            |
| 1959.....                            | 13,301                                   | 986,837                              | 956,740                                 | 462,503                                 | 91,315                                 | 407,300   | 25,719                 | 7,921                                | 733,595                                 | 711,898  | 319,990                                 | 55,510                                 | 245,012                          | 113,083    |
| 1960.....                            | 12,680                                   | 1,048,288                            | 1,006,936                               | 487,924                                 | 103,367                                | 499,813   | 14,816                 | 8,400                                | 743,074                                 | 721,616  | 310,354                                 | 59,997                                 | 298,375                          | 114,348    |
| 1961.....                            | 15,939                                   | 1,018,877                            | 984,842                                 | 565,279                                 | 93,763                                 | 362,060   | 18,225                 | 8,903                                | 789,383                                 | 767,011  | 407,032                                 | 64,235                                 | 206,446                          | 111,670    |
| 1962.....                            | 15,040                                   | 947,894                              | 912,324                                 | 500,615                                 | 89,741                                 | 364,099   | 13,761                 | 8,944                                | 784,356                                 | 691,641  | 336,384                                 | 53,966                                 | 211,605                          | 112,401    |
| 1963.....                            | 14,150                                   | 935,143                              | 893,581                                 | 484,560                                 | 78,717                                 | 381,363   | 19,497                 | 8,747                                | 726,403                                 | 697,644  | 336,735                                 | 52,092                                 | 219,925                          | 117,651    |
| 1964.....                            | 14,432                                   | 1,027,921                            | 976,134                                 | 484,314                                 | 79,690                                 | 440,564   | 22,953                 | 8,871                                | 836,461                                 | 802,270  | 351,676                                 | 56,589                                 | 283,547                          | 144,649    |
| 1965.....                            | 14,902                                   | 920,931                              | 865,822                                 | 366,200                                 | 74,580                                 | 493,219   | 113,068                | 8,469                                | 703,981                                 | 668,410  | 247,113                                 | 50,320                                 | 278,352                          | 128,196    |
| 1966.....                            | 13,238                                   | 939,813                              | 882,348                                 | 490,749                                 | 72,664                                 | 386,954   | 101,534                | 7,883                                | 721,568                                 | 677,340  | 312,253                                 | 42,349                                 | 222,145                          | 144,821    |
| 1967.....                            | 13,243                                   | 1,110,685                            | 1,045,433                               | 473,729                                 | 88,844                                 | 482,893   | 65,219                 | 8,081                                | 863,791                                 | 820,455  | 330,863                                 | 56,916                                 | 267,950                          | 208,062    |
| 1968.....                            | 13,227                                   | 1,035,817                            | 970,425                                 | 416,913                                 | 80,589                                 | 465,509   | 72,806                 | 7,212                                | 831,494                                 | 783,873  | 294,240                                 | 56,426                                 | 287,732                          | 193,096    |
| CONTRACT CONSTRUCTION                |  |                                      |   |   |  |   |                        |                                      |   |  |   |  |                                  |            |
| 1959.....                            | 67,130                                   | 7,874,934                            | 7,788,135                               | 5,559,971                               | 234,251                                | 1,367,872                                       | 712,840                | 57,481                               | 6,772,682                               | 6,710,360  | 4,678,919                               | 166,188                                | 1,124,537                        | 803,038    |
| 1960.....                            | 62,451                                   | 6,663,365                            | 6,583,633                               | 4,587,492                               | 168,022                                | 1,270,066                                       | 637,785                | 52,944                               | 5,712,514                               | 5,642,037  | 3,821,513                               | 136,189                                | 1,041,279                        | 713,533    |
| 1961.....                            | 62,290                                   | 7,503,350                            | 7,432,568                               | 5,767,076                               | 165,377                                | 880,617   | 690,280                | 51,869                               | 6,251,381                               | 6,194,163  | 4,378,880                               | 112,371                                | 698,296                          | 770,283    |
| 1962.....                            | 58,164                                   | 6,877,933                            | 6,804,981                               | 5,284,785                               | 153,763                                | 845,236   | 594,149                | 49,019                               | 5,850,327                               | 5,791,860  | 4,378,880                               | 112,371                                | 698,296                          | 770,283    |
| 1963.....                            | 60,408                                   | 6,971,722                            | 6,894,915                               | 5,280,665                               | 138,624                                | 927,905   | 624,528                | 50,047                               | 5,933,869                               | 5,872,427  | 4,378,949                               | 109,912                                | 711,066                          | 733,942    |
| 1964.....                            | 57,298                                   | 6,685,456                            | 6,616,175                               | 5,026,633                               | 144,258                                | 832,969   | 681,596                | 48,178                               | 5,868,716                               | 5,815,312  | 4,325,116                               | 117,138                                | 675,116                          | 751,346    |
| 1965.....                            | 58,481                                   | 7,092,010                            | 7,003,491                               | 5,220,313                               | 142,726                                | 1,092,587                                       | 676,384                | 49,271                               | 6,183,113                               | 6,108,872  | 4,474,279                               | 118,702                                | 820,734                          | 769,398    |
| 1966.....                            | 56,115                                   | 7,865,406                            | 7,771,390                               | 6,115,338                               | 139,585                                | 846,954   | 763,489                | 47,090                               | 7,017,553                               | 6,939,738  | 5,363,482                               | 118,622                                | 700,269                          | 835,240    |
| 1967.....                            | 52,342                                   | 7,256,095                            | 7,129,026                               | 5,372,941                               | 138,946                                | 1,002,668                                       | 741,540                | 43,428                               | 6,408,475                               | 6,304,120  | 4,681,637                               | 116,868                                | 798,820                          | 811,150    |
| 1968.....                            | 49,688                                   | 7,475,564                            | 7,365,160                               | 5,521,639                               | 189,063                                | 964,114   | 800,748                | 42,033                               | 6,553,907                               | 6,469,468  | 4,728,037                               | 165,999                                | 760,770                          | 899,101    |
| MANUFACTURING                        |  |                                      |   |   |  |   |                        |                                      |   |  |   |  |                                  |            |
| 1959.....                            | 47,869                                   | 7,756,708                            | 7,702,613                               | 5,335,354                               | 172,564                                | 1,599,097                                       | 649,693                | 38,681                               | 7,037,923                               | 6,991,887  | 4,793,335                               | 147,781                                | 1,396,662                        | 699,945    |
| 1960.....                            | 47,183                                   | 7,428,192                            | 7,372,219                               | 5,050,843                               | 167,129                                | 1,603,946                                       | 602,274                | 37,898                               | 6,605,613                               | 6,567,029  | 4,440,512                               | 138,509                                | 1,366,465                        | 663,127    |
| 1961.....                            | 44,462                                   | 6,896,121                            | 6,845,687                               | 5,019,037                               | 151,271                                | 1,158,699                                       | 584,114                | 34,969                               | 6,107,450                               | 6,063,476  | 4,378,321                               | 126,225                                | 1,264,459                        | 626,405    |
| 1962.....                            | 43,911                                   | 6,702,990                            | 6,651,967                               | 4,870,220                               | 141,380                                | 1,096,463                                       | 584,927                | 35,119                               | 6,037,235                               | 5,995,113  | 4,338,840                               | 118,958                                | 1,234,125                        | 645,125    |
| 1963.....                            | 39,368                                   | 6,155,967                            | 6,106,914                               | 4,462,866                               | 128,458                                | 1,021,600                                       | 543,063                | 31,342                               | 5,510,133                               | 5,470,868  | 3,938,720                               | 110,092                                | 879,131                          | 582,190    |
| 1964.....                            | 40,411                                   | 6,542,733                            | 6,542,733                               | 4,816,939                               | 140,549                                | 1,026,068                                       | 608,277                | 32,376                               | 6,061,654                               | 6,018,885  | 4,380,628                               | 124,118                                | 908,021                          | 648,887    |
| 1965.....                            | 36,566                                   | 5,664,938                            | 5,596,362                               | 3,953,266                               | 123,643                                | 999,238   | 589,189                | 29,332                               | 5,545,422                               | 5,503,316  | 3,997,616                               | 108,557                                | 874,545                          | 675,704    |
| 1966.....                            | 36,544                                   | 6,144,233                            | 6,076,860                               | 4,347,937                               | 123,951                                | 1,044,203                                       | 617,142                | 29,018                               | 5,555,944                               | 5,500,063  | 3,880,636                               | 112,565                                | 887,451                          | 623,292    |
| 1967.....                            | 34,486                                   | 5,697,329                            | 5,640,608                               | 3,962,280                               | 139,482                                | 1,033,648                                       | 561,913                | 27,316                               | 5,137,048                               | 5,088,538  | 3,584,108                               | 114,402                                | 867,492                          | 621,046    |
| 1968.....                            | 32,665                                   | 5,562,083                            | 5,530,670                               | 3,825,781                               | 163,801                                | 1,043,196                                       | 544,305                | 25,643                               | 4,980,781                               | 4,937,144  | 3,380,500                               | 115,567                                | 868,578                          | 608,336    |

Footnotes at end of table.

## PARTNERSHIPS

Table 9.2—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1959-1968—Continued

| Industrial division and year   | Partnerships with and without net profit |                                      |   |  |                                    |  |  | Partnerships with net profit |                                      |   |  |                                    |  |                                  |
|--|--|--------------------------------------|---|--|------------------------------------|--|--|------------------------------|--------------------------------------|---|--|------------------------------------|--|----------------------------------|
|  | Number of partnerships                   | Total receipts<br>(Thousand dollars) | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Deductions                         |  | Net profit (less loss)<br>(Thousand dollars) | Number of partnerships       | Total receipts<br>(Thousand dollars) | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Deductions                         |  | Net profit<br>(Thousand dollars) |
|  |  |                                      |   |  | Depreciation<br>(Thousand dollars) | Other deductions<br>(Thousand dollars) |  |                              |                                      |   |  | Depreciation<br>(Thousand dollars) | Other deductions<br>(Thousand dollars) |                                  |
| TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS,<br>AND SANITARY SERVICES | (1)                                      | (2)                                  | (3)                                     | (4)  | (5)                                | (6)                                    | (7)  | (8)                          | (9)                                  | (10)                                    | (11)   | (12)                               | (13)                                   | (14)                             |
| 1959.....  | 17,623                                   | 1,119,613                            | 1,105,980                               | 277,601  | 75,029                             | 635,337                                | 131,646                                      | 13,817                       | 991,397                              | 979,255                                 | 236,754  | 62,502                             | 546,387                                | 145,754                          |
| 1960.....  | 17,638                                   | 1,013,882                            | 1,000,332                               | 198,500  | 76,160                             | 610,296                                | 128,926                                      | 13,876                       | 898,273                              | 887,812                                 | 196,511  | 62,357                             | 521,528                                | 144,777                          |
| 1961.....  | 18,100                                   | 1,180,641                            | 1,166,703                               | 667,198  | 74,601                             | 292,651                                | 146,189                                      | 14,490                       | 1,050,889                            | 1,037,824                               | 287,966  | 61,640                             | 243,866                                | 157,417                          |
| 1962.....  | 16,640                                   | 1,007,149                            | 995,355                                 | 545,769  | 65,986                             | 271,091                                | 124,303                                      | 13,046                       | 876,471                              | 866,826                                 | 461,403  | 55,431                             | 200,579                                | 139,038                          |
| 1963.....  | 16,640                                   | 1,137,189                            | 1,121,786                               | 619,013  | 68,887                             | 306,118                                | 143,171                                      | 12,945                       | 950,772                              | 938,721                                 | 493,785  | 54,119                             | 244,516                                | 158,352                          |
| 1964.....  | 16,437                                   | 1,093,282                            | 1,081,117                               | 590,668  | 71,330                             | 289,982                                | 141,302                                      | 12,789                       | 937,494                              | 928,009                                 | 484,077  | 57,007                             | 238,762                                | 157,648                          |
| 1965.....  | 17,779                                   | 1,238,184                            | 1,215,036                               | 696,637  | 77,091                             | 317,661                                | 146,795                                      | 13,481                       | 1,166,929                            | 1,146,668                               | 602,964  | 62,815                             | 330,193                                | 170,957                          |
| 1966.....  | 15,484                                   | 1,271,109                            | 1,238,141                               | 750,836  | 82,495                             | 293,274                                | 154,204                                      | 11,821                       | 1,070,652                            | 1,040,550                               | 604,078  | 65,251                             | 226,246                                | 174,977                          |
| 1967.....  | 15,236                                   | 1,336,826                            | 1,310,437                               | 818,577  | 83,792                             | 282,284                                | 142,173                                      | 11,550                       | 1,147,620                            | 1,125,433                               | 670,388  | 66,074                             | 236,557                                | 174,601                          |
| 1968.....  | 15,206                                   | 1,254,433                            | 1,230,227                               | 680,192  | 78,083                             | 343,940                                | 152,215                                      | 11,448                       | 1,043,944                            | 1,024,340                               | 553,829  | 56,357                             | 261,614                                | 172,144                          |
| WHOLESALE AND RETAIL TRADE   |  |                                      |   |  |                                    |  |  |                              |                                      |   |  |                                    |  |                                  |
| 1959.....  | 303,822                                  | 42,073,880                           | 41,659,862                              | 32,416,175   | 434,826                            | 6,693,767                              | 2,528,112                                    | 253,244                      | 38,848,313                           | 38,475,953                              | 29,856,004   | 383,803                            | 5,925,216                              | 2,683,290                        |
| 1960.....  | 291,053                                  | 39,416,044                           | 39,042,533                              | 30,252,933   | 405,282                            | 6,466,909                              | 2,390,370                                    | 238,759                      | 35,659,467                           | 35,293,247                              | 27,258,314   | 349,403                            | 5,956,231                              | 2,438,219                        |
| 1961.....  | 277,567                                  | 37,765,960                           | 37,389,282                              | 28,607,128   | 394,477                            | 6,520,348                              | 2,244,007                                    | 236,759                      | 34,136,413                           | 33,864,091                              | 25,817,566   | 340,220                            | 5,664,587                              | 2,383,723                        |
| 1962.....  | 267,493                                  | 36,963,635                           | 36,580,084                              | 27,921,815   | 371,149                            | 6,472,056                              | 2,198,615                                    | 217,824                      | 33,660,602                           | 33,393,712                              | 25,355,344   | 321,620                            | 5,630,387                              | 2,334,424                        |
| 1963.....  | 256,601                                  | 35,874,352                           | 35,470,908                              | 27,169,880   | 364,583                            | 6,182,876                              | 2,137,013                                    | 207,737                      | 32,671,985                           | 32,308,930                              | 24,682,147   | 315,643                            | 5,346,369                              | 2,329,406                        |
| 1964.....  | 248,725                                  | 35,664,624                           | 35,286,159                              | 26,811,708   | 363,001                            | 6,232,307                              | 2,257,608                                    | 202,584                      | 32,584,609                           | 32,240,267                              | 24,408,028   | 314,366                            | 5,451,060                              | 2,411,155                        |
| 1965.....  | 235,322                                  | 34,758,290                           | 34,373,043                              | 26,097,580   | 348,965                            | 6,095,603                              | 2,216,142                                    | 191,963                      | 31,922,463                           | 31,569,125                              | 23,882,284   | 305,027                            | 5,378,970                              | 2,356,431                        |
| 1966.....  | 231,254                                  | 35,833,069                           | 35,425,458                              | 27,182,206   | 360,915                            | 6,042,850                              | 2,347,098                                    | 186,870                      | 32,710,991                           | 32,341,930                              | 24,718,229   | 314,458                            | 5,273,971                              | 2,405,324                        |
| 1967.....  | 220,700                                  | 34,867,991                           | 34,448,298                              | 26,061,657   | 357,838                            | 6,182,507                              | 2,265,989                                    | 177,831                      | 31,797,024                           | 31,416,874                              | 23,680,049   | 305,904                            | 5,385,349                              | 2,425,722                        |
| 1968.....  | 209,324                                  | 34,800,486                           | 34,432,268                              | 25,991,384   | 350,985                            | 6,178,290                              | 2,279,827                                    | 166,448                      | 31,805,535                           | 31,476,054                              | 23,682,140   | 298,973                            | 5,379,967                              | 2,444,455                        |
| WHOLESALE TRADE  |  |                                      |   |  |                                    |  |  |                              |                                      |   |  |                                    |  |                                  |
| 1959.....  | 50,456                                   | 14,693,198                           | 14,564,794                              | 12,105,900   | 111,833                            | 1,774,914                              | 700,551                                      | 42,017                       | 13,818,440                           | 13,702,947                              | 11,375,356   | 98,269                             | 1,600,321                              | 744,454                          |
| 1960.....  | 40,572                                   | 12,854,708                           | 12,711,942                              | 10,618,177   | 95,028                             | 1,554,790                              | 586,753                                      | 34,392                       | 11,860,627                           | 11,732,368                              | 9,767,682  | 82,856                             | 1,382,487                              | 627,562                          |
| 1961.....  | 41,990                                   | 12,945,796                           | 12,842,911                              | 10,591,842   | 93,514                             | 1,637,683                              | 602,737                                      | 34,999                       | 11,944,594                           | 11,840,851                              | 9,742,828  | 82,755                             | 1,485,971                              | 632,840                          |
| 1962.....  | 40,940                                   | 12,477,567                           | 12,356,676                              | 10,135,081   | 89,754                             | 1,679,672                              | 573,060                                      | 33,535                       | 11,399,743                           | 11,290,097                              | 9,231,481  | 78,744                             | 1,278,254                              | 611,264                          |
| 1963.....  | 43,498                                   | 12,365,831                           | 12,245,849                              | 10,062,946   | 90,433                             | 1,600,528                              | 611,924                                      | 35,163                       | 11,375,099                           | 11,265,428                              | 9,227,570  | 77,995                             | 1,416,441                              | 653,093                          |
| 1964.....  | 36,098                                   | 11,837,339                           | 11,718,264                              | 9,604,014  | 89,788                             | 1,551,316                              | 592,221                                      | 30,007                       | 10,944,669                           | 10,836,095                              | 8,847,346  | 78,780                             | 1,387,153                              | 631,390                          |
| 1965.....  | 31,633                                   | 11,000,021                           | 10,878,558                              | 9,009,826  | 79,065                             | 1,363,572                              | 547,558                                      | 26,281                       | 10,193,029                           | 10,080,687                              | 8,317,994  | 68,705                             | 1,230,168                              | 576,162                          |
| 1966.....  | 29,179                                   | 11,251,240                           | 11,142,239                              | 9,379,580  | 78,821                             | 1,287,508                              | 505,531                                      | 23,646                       | 10,398,054                           | 10,300,080                              | 8,631,682  | 70,538                             | 1,158,497                              | 537,337                          |
| 1967.....  | 31,461                                   | 10,928,951                           | 10,796,092                              | 8,873,276  | 87,747                             | 1,409,931                              | 537,997                                      | 25,625                       | 10,095,767                           | 9,974,562                               | 8,172,013  | 76,991                             | 1,255,552                              | 591,611                          |
| 1968.....  | 32,102                                   | 11,082,974                           | 10,976,571                              | 9,003,985  | 82,410                             | 1,440,145                              | 556,434                                      | 25,121                       | 10,245,094                           | 10,149,522                              | 8,299,827  | 72,970                             | 1,278,272                              | 594,025                          |
| RETAIL TRADE   |  |                                      |   |  |                                    |  |  |                              |                                      |   |  |                                    |  |                                  |
| 1959.....  | 241,170                                  | 25,143,176                           | 24,882,099                              | 18,610,526   | 295,728                            | 4,545,147                              | 1,691,775                                    | 200,611                      | 22,933,689                           | 22,700,007                              | 16,893,149   | 260,770                            | 3,983,236                              | 1,796,234                        |
| 1960.....  | 238,451                                  | 25,040,435                           | 24,786,856                              | 18,484,372   | 292,453                            | 4,651,630                              | 1,611,980                                    | 195,737                      | 22,423,898                           | 22,199,029                              | 16,454,267   | 250,913                            | 3,987,045                              | 1,731,673                        |
| 1961.....  | 228,775                                  | 23,662,652                           | 23,420,711                              | 17,171,502   | 286,873                            | 4,650,864                              | 1,553,413                                    | 186,388                      | 21,199,941                           | 20,985,097                              | 15,304,742   | 245,048                            | 3,972,104                              | 1,678,047                        |
| 1962.....  | 220,585                                  | 23,479,010                           | 23,226,584                              | 17,041,669   | 268,542                            | 4,604,700                              | 1,564,099                                    | 179,328                      | 21,323,169                           | 21,095,472                              | 15,432,486   | 230,736                            | 3,984,371                              | 1,675,576                        |
| 1963.....  | 211,819                                  | 23,371,493                           | 23,088,734                              | 17,004,699   | 272,657                            | 4,599,306                              | 1,534,831                                    | 171,625                      | 21,168,642                           | 20,915,916                              | 15,359,399   | 234,668                            | 3,908,861                              | 1,665,714                        |
| 1964.....  | 208,969                                  | 23,356,444                           | 23,102,573                              | 16,860,622   | 267,438                            | 4,591,927                              | 1,636,457                                    | 169,810                      | 21,219,966                           | 20,988,209                              | 15,248,990   | 231,044                            | 3,993,177                              | 1,746,757                        |
| 1965.....  | 202,164                                  | 23,505,215                           | 23,244,161                              | 16,902,427   | 266,725                            | 4,681,914                              | 1,634,149                                    | 164,611                      | 21,502,888                           | 21,264,503                              | 15,400,232   | 233,421                            | 4,024,299                              | 1,764,934                        |
| 1966.....  | 195,804                                  | 24,283,701                           | 23,987,498                              | 17,595,516   | 278,139                            | 4,995,168                              | 1,714,878                                    | 161,464                      | 22,040,941                           | 21,771,932                              | 15,898,186   | 240,664                            | 4,062,653                              | 1,839,638                        |
| 1967.....  | 186,629                                  | 23,576,935                           | 23,284,355                              | 16,925,274   | 265,885                            | 4,702,112                              | 1,683,664                                    | 150,229                      | 21,381,499                           | 21,095,472                              | 15,276,319   | 225,784                            | 4,071,655                              | 1,807,741                        |
| 1968.....  | 174,763                                  | 23,198,280                           | 22,939,597                              | 16,603,568   | 262,773                            | 4,643,889                              | 1,688,050                                    | 139,552                      | 21,067,716                           | 20,836,803                              | 15,019,018   | 220,541                            | 4,014,797                              | 1,813,360                        |
| WHOLESALE AND RETAIL TRADE NOT ALLOCABLE                               |  |                                      |   |  |                                    |  |  |                              |                                      |   |  |                                    |  |                                  |
| 1959.....  | 12,196                                   | 2,237,506                            | 2,212,969                               | 1,699,749  | 27,265                             | 373,706                                | 136,786                                      | 10,616                       | 2,096,184                            | 2,072,999                               | 1,587,459  | 24,764                             | 341,359                                | 142,602                          |
| 1960.....  | 6,840                                    | 1,520,901                            | 1,503,725                               | 1,150,434  | 18,301                             | 260,520                                | 91,637                                       | 9,446                        | 1,377,642                            | 1,361,850                               | 1,036,365  | 15,594                             | 226,699                                | 98,984                           |
| 1961.....  | 12,032                                   | 1,137,512                            | 1,125,660                               | 843,784  | 14,090                             | 211,891                                | 67,337                                       | 5,672                        | 1,042,078                            | 1,032,145                               | 769,994  | 12,417                             | 186,831                                | 72,836                           |
| 1962.....  | 5,948                                    | 1,007,058                            | 996,824                                 | 745,065  | 12,853                             | 187,684                                | 61,456                                       | 4,979                        | 937,690                              | 928,183                                 | 690,377  | 11,767                             | 167,962                                | 67,584                           |
| 1963.....  | 1,284                                    | 137,028                              | 136,325                                 | 102,235  | 1,493                              | 23,042                                 | 10,258                                       | 949                          | 128,244                              | 127,576                                 | 95,178   | 1,380                              | 21,687                                 | 10,599                           |
| 1964.....  | 3,658                                    | 470,841                              | 465,382                                 | 347,072  | 5,775                              | 89,064                                 | 28,930                                       | 2,733                        | 419,972                              | 415,953                                 | 311,692  | 4,542                              | 70,730                                 | 33,008                           |
| 1965.....  | 1,476                                    | 253,054                              | 250,324                                 | 185,327  | 3,175                              | 50,117                                 | 14,435                                       | 1,071                        | 226,548                              | 223,908                                 | 164,058  | 2,901                              | 44,204                                 | 15,385                           |
| 1966.....  | 2,271                                    | 298,128                              | 295,721                                 | 207,110  | 3,955                              | 60,374                                 | 26,689                                       | 1,799                        | 271,996                              | 269,918                                 | 188,361  | 3,456                              | 51,820                                 | 28,359                           |
| 1967.....  | 2,610                                    | 362,105                              | 357,851                                 | 263,107  | 4,206                              | 70,464                                 | 31,758                                       | 1,959                        | 319,728                              | 315,619                                 | 231,717  | 3,329                              | 56,342                                 | 26,370                           |
| 1968.....  | 2,399                                    | 519,232                              | 516,140                                 | 383,831  | 5,802                              | 94,256                                 | 35,343                                       | 1,975                        | 492,725                              | 489,729                                 | 363,295  | 5,462                              | 86,898                                 | 37,070                           |

Footnotes at end of table.



## PARTNERSHIPS

Table 9.2—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1959-1968—Continued

| Industrial division and year        | Partnerships with and without net profit |                                      |   |  |   |  | Partnerships with net profit                    |                        |                                      |   |  |   |  |                                  |
|-------------------------------------|--|--------------------------------------|---|--|---|--|---|------------------------|--------------------------------------|---|--|---|--|----------------------------------|
|                                     | Number of partnerships                   | Total receipts<br>(Thousand dollars) | Business receipts<br>(Thousand dollars) | Deductions   |   |  | Net profit<br>(less loss)<br>(Thousand dollars) | Number of partnerships | Total receipts<br>(Thousand dollars) | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Deductions                              |  | Net profit<br>(Thousand dollars) |
|                                     |  |                                      |   | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Other deductions<br>(Thousand dollars) |   |                        |                                      |   |  | Deprecia-<br>tion<br>(Thousand dollars) | Other deductions<br>(Thousand dollars) |                                  |
|                                     | (1)                                      | (2)                                  | (3)                                     | (4)  | (5)                                     | (6)                                    | (7)   | (8)                    | (9)                                  | (10)                                    | (11)   | (12)                                    | (13)                                   | (14)                             |
| FINANCE, INSURANCE, AND REAL ESTATE |  |                                      |   |  |   |  |   |                        |                                      |   |  |   |  |                                  |
| 1959.....                           | 185,173                                  | 4,745,143                            | 4,217,032                               | 194,699  | 444,978                                 | 2,904,361                              | 1,201,105                                       | 137,648                | 4,201,259                            | 3,732,150                               | 172,101  | 294,384                                 | 2,336,285                              | 1,398,499                        |
| 1960.....                           | 202,678                                  | 5,696,220                            | 4,901,991                               | 215,465  | 580,081                                 | 2,988,315                              | 1,097,795                                       | 145,759                | 4,145,753                            | 3,681,152                               | 131,279  | 294,783                                 | 2,296,679                              | 1,336,025                        |
| 1961.....                           | 207,678                                  | 5,442,938                            | 4,801,991                               | 215,465  | 580,081                                 | 3,225,358                              | 1,117,795                                       | 143,766                | 4,671,158                            | 4,183,156                               | 147,992  | 371,806                                 | 2,497,182                              | 1,421,522                        |
| 1962.....                           | 223,400                                  | 5,564,292                            | 4,975,893                               | 221,550  | 689,461                                 | 3,700,827                              | 952,454   | 155,547                | 4,483,009                            | 3,983,570                               | 205,117  | 376,676                                 | 2,479,246                              | 1,444,266                        |
| 1963.....                           | 233,516                                  | 6,121,802                            | 5,468,656                               | 380,821  | 741,931                                 | 4,067,437                              | 931,617   | 155,366                | 4,897,428                            | 4,354,371                               | 288,347  | 394,992                                 | 2,753,818                              | 1,460,273                        |
| 1964.....                           | 246,407                                  | 6,935,414                            | 6,185,466                               | 720,803  | 891,598                                 | 4,470,812                              | 852,201   | 159,966                | 5,417,299                            | 4,780,057                               | 632,995  | 439,183                                 | 2,802,429                              | 1,542,692                        |
| 1965.....                           | 248,987                                  | 7,581,963                            | 6,845,420                               | 824,559  | 956,359                                 | 4,817,934                              | 980,111   | 158,500                | 5,959,967                            | 5,330,288                               | 716,376  | 454,495                                 | 3,076,063                              | 1,713,027                        |
| 1966.....                           | 268,563                                  | 8,376,031                            | 7,742,442                               | 786,229  | 1,131,079                               | 5,478,519                              | 980,204   | 164,279                | 6,341,078                            | 5,816,565                               | 730,308  | 490,570                                 | 3,335,237                              | 1,780,963                        |
| 1967.....                           | 274,730                                  | 9,130,915                            | 8,133,920                               | 404,087  | 1,295,321                               | 6,309,850                              | 1,121,657                                       | 167,827                | 6,783,328                            | 5,932,080                               | 314,771  | 553,432                                 | 3,832,402                              | 2,082,593                        |
| 1968.....                           | 298,531                                  | 10,690,078                           | 9,397,480                               | 501,621  | 1,488,744                               | 7,631,869                              | 1,067,844                                       | 177,457                | 8,055,989                            | 6,953,126                               | 425,708  | 659,777                                 | 4,707,119                              | 2,263,385                        |
| SERVICES                            |  |                                      |   |  |   |  |   |                        |                                      |   |  |   |  |                                  |
| 1959.....                           | 160,498                                  | 9,166,991                            | 9,043,783                               | 1,566,623  | 328,465                                 | 4,308,312                              | 2,963,591                                       | 134,487                | 8,538,793                            | 8,437,534                               | 1,411,487  | 252,631                                 | 3,804,792                              | 3,069,883                        |
| 1960.....                           | 159,360                                  | 9,445,464                            | 9,281,292                               | 1,483,675  | 354,800                                 | 4,551,437                              | 3,055,552                                       | 131,521                | 8,765,888                            | 8,629,767                               | 1,331,103  | 259,168                                 | 4,009,404                              | 3,156,213                        |
| 1961.....                           | 171,278                                  | 10,109,802                           | 9,985,284                               | 1,494,027  | 364,684                                 | 4,939,214                              | 3,311,877                                       | 139,851                | 9,324,228                            | 9,214,724                               | 1,323,503  | 249,316                                 | 4,303,593                              | 3,447,816                        |
| 1962.....                           | 166,737                                  | 10,517,086                           | 10,380,375                              | 1,461,501  | 373,265                                 | 5,288,676                              | 3,393,644                                       | 136,389                | 9,678,750                            | 9,569,796                               | 1,266,197  | 269,278                                 | 4,501,260                              | 3,542,015                        |
| 1963.....                           | 171,994                                  | 11,267,660                           | 11,106,307                              | 1,778,047  | 422,310                                 | 5,357,321                              | 3,709,982                                       | 138,845                | 10,355,353                           | 10,214,248                              | 1,541,176  | 292,974                                 | 4,667,490                              | 3,853,713                        |
| 1964.....                           | 166,678                                  | 11,767,574                           | 11,608,635                              | 1,605,868  | 394,412                                 | 5,703,266                              | 4,064,028                                       | 135,465                | 10,898,269                           | 10,767,133                              | 1,418,628  | 285,167                                 | 4,977,323                              | 4,217,151                        |
| 1965.....                           | 168,850                                  | 12,632,449                           | 12,442,300                              | 1,554,506  | 430,520                                 | 6,245,305                              | 4,402,118                                       | 137,774                | 11,769,503                           | 11,624,624                              | 1,387,796  | 310,525                                 | 5,910,781                              | 4,560,001                        |
| 1966.....                           | 172,384                                  | 13,842,861                           | 13,659,823                              | 2,365,366  | 442,327                                 | 5,910,738                              | 4,924,450                                       | 141,903                | 12,907,018                           | 12,745,224                              | 2,199,797  | 315,772                                 | 5,310,043                              | 5,072,406                        |
| 1967.....                           | 165,697                                  | 15,000,746                           | 14,742,898                              | 2,600,577  | 496,048                                 | 6,587,524                              | 5,314,597                                       | 134,469                | 13,929,786                           | 13,714,287                              | 2,199,043  | 328,289                                 | 5,900,037                              | 5,502,417                        |
| 1968.....                           | 176,276                                  | 16,465,740                           | 16,226,295                              | 4,780,448  | 549,349                                 | 7,312,793                              | 5,823,150                                       | 142,108                | 15,277,251                           | 15,075,326                              | 2,321,902  | 371,229                                 | 6,544,889                              | 6,039,231                        |
| NATURE OF BUSINESS NOT ALLOCABLE    |  |                                      |   |  |   |  |   |                        |                                      |   |  |   |  |                                  |
| 1959.....                           | 12,265                                   | 269,152                              | 265,105                                 | 119,627  | 9,830                                   | 98,134                                 | 41,561  | 8,543                  | 244,921                              | 241,133                                 | 103,210  | 6,393                                   | 78,837                                 | 56,431                           |
| 1960.....                           | 8,242                                    | 145,769                              | 141,298                                 | 39,469   | 3,680                                   | 60,673                                 | 41,947  | 5,775                  | 126,994                              | 122,584                                 | 29,256   | 2,791                                   | 46,594                                 | 48,353                           |
| 1961.....                           | 5,120                                    | 97,831                               | 96,587                                  | 32,318   | 2,392                                   | 33,068                                 | 30,053  | 3,432                  | 88,416                               | 87,204                                  | 27,115   | 1,961                                   | 27,082                                 | 32,258                           |
| 1962.....                           | 1,577                                    | 18,120                               | 17,948                                  | 8,538  | 459                                     | 5,641                                  | 3,482   | 889                    | 15,517                               | 15,435                                  | 7,614  | 313                                     | 3,072                                  | 4,518                            |
| 1963.....                           | 1,179                                    | 10,005                               | 9,802                                   | 1,427  | 71                                      | 6,736                                  | 1,771   | 811                    | 9,294                                | 9,107                                   | 1,427  | 40                                      | 1,334                                  | 6,493                            |
| 1964.....                           | 1,413                                    | 28,493                               | 26,571                                  | 12,912   | 977                                     | 9,128                                  | 5,476   | 913                    | 23,945                               | 22,088                                  | 10,103   | 423                                     | 6,594                                  | 6,825                            |
| 1965.....                           | 5,546                                    | 128,714                              | 122,982                                 | 57,385   | 5,534                                   | 44,438                                 | 21,357  | 3,610                  | 109,545                              | 103,950                                 | 43,988   | 4,524                                   | 30,733                                 | 30,300                           |
| 1966.....                           | 3,998                                    | 90,693                               | 88,602                                  | 28,984   | 1,346                                   | 42,065                                 | 18,698  | 2,735                  | 83,887                               | 82,222                                  | 27,774   | 994                                     | 25,995                                 | 28,824                           |
| 1967.....                           | 5,115                                    | 124,809                              | 122,288                                 | 59,608   | 3,637                                   | 42,158                                 | 19,406  | 3,158                  | 111,689                              | 109,603                                 | 52,532   | 3,042                                   | 31,336                                 | 24,179                           |
| 1968.....                           | 1,824                                    | 37,172                               | 35,390                                  | 12,445   | 788                                     | 13,974                                 | 9,965   | 907                    | 33,855                               | 33,567                                  | 12,414   | 406                                     | 9,322                                  | 11,113                           |

<sup>1</sup>Net loss exceeds net profit.

NOTE: Estimates are rounded and may not add to totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 9.3—NUMBER, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1968

| Industrial division and year         | Returns with and without net income |                                      |   |  |   |                             | Returns with net income                            |                   |                                      |   |  |   |                             |                                  |
|--------------------------------------|-------------------------------------|--------------------------------------|---|--|---|-----------------------------|--|-------------------|--------------------------------------|---|--|---|-----------------------------|----------------------------------|
|                                      | Number of returns                   | Total receipts<br>(Thousand dollars) | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Net income<br>(less deficit)<br>(Thousand dollars) | Number of returns | Total receipts<br>(Thousand dollars) | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Deprecia-<br>tion<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Net income<br>(Thousand dollars) |
| ALL INDUSTRIAL DIVISIONS             |                                     |                                      |   |  |   |                             |  |                   |                                      |   |  |   |                             |                                  |
| 1959.....                            | 71,140                              | 19,199,731                           | 18,858,054                              | 14,346,693   | 295,201                                 | 286,740                     | 395,299  | 46,037            | 17,749,983                           | n.a.                                    | n.a.   | n.a.                                    | n.a.                        | 605,298                          |
| 1960.....                            | 90,221                              | 23,417,799                           | 22,946,017                              | 17,275,261   | 392,341                                 | 362,284                     | 382,479  | 56,123            | 21,253,736                           | 17,362,847                              | 13,021,184   | 250,436                                 | 259,828                     | 678,476                          |
| 1961.....                            | 106,048                             | 26,175,449                           | 25,593,550                              | 21,493,286   | 442,765                                 | 520,955                     | 707,097  | 78,939            | 20,774,781                           | 20,774,781                              | n.a.   | 302,416                                 | n.a.                        | 904,377                          |
| 1962.....                            | 123,666                             | 29,608,701                           | 29,108,623                              | 21,493,286   | 515,483                                 | 520,955                     | 799,453  | 88,084            | 28,222,474                           | 27,537,869                              | 20,160,322   | 394,799                                 | 513,737                     | 1,051,326                        |
| 1963.....                            | 139,112                             | 35,083,133                           | 34,245,587                              | 25,082,324   | 605,476                                 | 670,234                     | 799,453  | 88,084            | 28,222,474                           | 27,537,869                              | 20,160,322   | 394,799                                 | 513,737                     | 1,237,110                        |
| 1964.....                            | 137,855                             | 40,112,212                           | 39,292,010                              | 29,017,749   | 703,433                                 | 739,068                     | 1,040,197  | 102,385           | 33,088,879                           | 32,421,380                              | 23,999,529   | 490,050                                 | 579,675                     | 1,490,392                        |
| 1965.....                            | 173,410                             | 46,442,511                           | 45,433,118                              | 33,476,283   | 792,852                                 | 872,119                     | 1,447,857  | 115,475           | 39,242,734                           | 38,382,811                              | 34,467,789   | 564,789                                 | n.a.                        | 1,969,400                        |
| 1966.....                            | 181,851                             | 50,909,933                           | 49,838,410                              | 36,378,651   | 892,892                                 | 931,899                     | 1,655,084  | 118,374           | 41,935,993                           | 41,052,483                              | n.a.   | 627,324                                 | n.a.                        | 2,232,968                        |
| 1967.....                            | 200,784                             | 56,752,764                           | 55,742,555                              | 40,805,087   | 1,006,408                               | 1,073,958                   | 1,853,187  | 130,038           | 47,412,667                           | 46,580,280                              | 34,009,977   | 705,507                                 | n.a.                        | 2,485,457                        |
| 1968.....                            | 217,134                             | 61,765,015                           | 60,467,277                              | 43,976,948   | 1,070,015                               | 1,143,429                   | 1,947,535  | 142,516           | 52,735,957                           | 51,675,267                              | 37,625,897   | 776,613                                 | 907,554                     | 2,622,511                        |
| AGRICULTURE, FORESTRY, AND FISHERIES |                                     |                                      |   |  |   |                             |  |                   |                                      |   |  |   |                             |                                  |
| 1959.....                            | 1,485                               | 177,211                              | 168,017                                 | 117,373  | 11,767                                  | 4,264                       | 1,838  | 689               | 177,211                              | 177,211                                 | n.a.   | n.a.                                    | n.a.                        | 13,955                           |
| 1960.....                            | 2,508                               | 376,213                              | 359,577                                 | 254,720  | 18,517                                  | 7,079                       | 1,707  | 1,251             | 281,194                              | 270,420                                 | 195,833  | 9,289                                   | 4,062                       | 20,755                           |
| 1961.....                            | 3,367                               | 546,707                              | 520,513                                 | 321,306  | 23,311                                  | 12,147                      | 11,692   | 1,934             | 448,259                              | 428,308                                 | n.a.   | 14,413                                  | n.a.                        | 33,936                           |
| 1962.....                            | 4,106                               | 650,264                              | 592,735                                 | 421,306  | 31,053                                  | 12,147                      | 11,692   | 2,207             | 624,543                              | 582,870                                 | n.a.   | 18,834                                  | n.a.                        | 56,696                           |
| 1963.....                            | 4,968                               | 816,384                              | 867,166                                 | 656,647  | 38,492                                  | 15,028                      | 16,892   | 2,320             | 624,543                              | 582,870                                 | 439,229  | 18,834                                  | 9,118                       | 56,696                           |
| 1964.....                            | 6,144                               | 762,448                              | 728,521                                 | 495,058  | 46,265                                  | 19,241                      | 1,797  | 3,106             | 523,743                              | 501,384                                 | 318,128  | 22,928                                  | 11,075                      | 42,557                           |
| 1965.....                            | 6,839                               | 1,119,696                            | 1,074,876                               | 796,679  | 54,346                                  | 20,532                      | 89   | 3,778             | 843,415                              | 806,334                                 | n.a.   | 32,659                                  | n.a.                        | 60,244                           |
| 1966.....                            | 7,427                               | 1,237,971                            | 1,183,654                               | 816,834  | 64,494                                  | 27,384                      | 28,141   | 4,207             | 927,588                              | 888,333                                 | n.a.   | 44,310                                  | n.a.                        | 82,216                           |
| 1967.....                            | 8,516                               | 1,455,494                            | 1,372,674                               | 931,749  | 83,404                                  | 33,677                      | 30,837   | 4,676             | 973,549                              | 906,280                                 | 587,129  | 45,889                                  | n.a.                        | 91,363                           |
| 1968.....                            | 8,579                               | 1,265,102                            | 1,196,337                               | 842,903  | 71,516                                  | 36,146                      | 18,607   | 4,430             | 960,727                              | 912,086                                 | 623,771  | 41,819                                  | 24,401                      | 85,411                           |
| MINING                               |                                     |                                      |   |  |   |                             |  |                   |                                      |   |  |   |                             |                                  |
| 1959.....                            | 832                                 | 130,206                              | 126,259                                 | 83,784   | 10,291                                  | 2,722                       | 261  | 457               | 181,172                              | n.a.                                    | n.a.   | n.a.                                    | n.a.                        | 10,634                           |
| 1960.....                            | 1,009                               | 225,075                              | 217,251                                 | 141,979  | 18,545                                  | 5,411                       | 4,174  | 531               | 254,620                              | 244,338                                 | 115,664  | 13,636                                  | 3,738                       | 11,383                           |
| 1961.....                            | 1,277                               | 314,687                              | 302,327                                 | n.a.   | 18,537                                  | n.a.                        | 13,618   | 693               | 254,620                              | n.a.                                    | n.a.   | 13,636                                  | n.a.                        | 17,048                           |
| 1962.....                            | 1,482                               | 205,495                              | 199,152                                 | 131,657  | 15,981                                  | 4,653                       | 13,500   | 687               | 228,876                              | n.a.                                    | n.a.   | n.a.                                    | n.a.                        | 33,320                           |
| 1963.....                            | 1,550                               | 275,214                              | 244,808                                 | 158,384  | 14,035                                  | 6,225                       | 25,001   | 843               | 228,876                              | 199,563                                 | 122,954  | 10,867                                  | 5,169                       | 33,320                           |
| 1964.....                            | 1,606                               | 302,685                              | 289,479                                 | 185,731  | 21,979                                  | 8,712                       | 6,791  | 999               | 233,516                              | 224,025                                 | 129,895  | 15,527                                  | 6,701                       | 21,770                           |
| 1965.....                            | 1,912                               | 425,073                              | 412,351                                 | 259,154  | 27,013                                  | 10,742                      | 30,769   | 1,172             | 342,389                              | 342,389                                 | 249,895  | 27,428                                  | n.a.                        | 46,692                           |
| 1966.....                            | 2,227                               | 770,034                              | 741,000                                 | 563,624  | 44,444                                  | 17,725                      | 20,769   | 1,153             | 527,689                              | 507,724                                 | n.a.   | 27,428                                  | n.a.                        | 46,692                           |
| 1967.....                            | 1,856                               | 409,580                              | 387,937                                 | 241,351  | 25,634                                  | 11,569                      | 22,021   | 1,165             | 332,091                              | 315,354                                 | 184,868  | 17,763                                  | n.a.                        | 34,112                           |
| 1968.....                            | 2,075                               | 388,149                              | 372,552                                 | 204,594  | 26,596                                  | 12,824                      | 21,447   | 1,307             | 322,744                              | 307,792                                 | 155,353  | 22,404                                  | 11,137                      | 33,977                           |
| CONTRACT CONSTRUCTION                |                                     |                                      |   |  |   |                             |  |                   |                                      |   |  |   |                             |                                  |
| 1959.....                            | 6,137                               | 1,859,791                            | 1,848,947                               | 1,532,324  | 27,457                                  | 27,027                      | 33,777   | 3,948             | 1,568,418                            | n.a.                                    | n.a.   | n.a.                                    | n.a.                        | 53,182                           |
| 1960.....                            | 8,290                               | 2,185,466                            | 2,167,244                               | 1,739,473  | 33,012                                  | 35,434                      | 27,352   | 5,197             | 2,015,334                            | 1,555,161                               | 1,215,017  | 23,973                                  | 25,216                      | 57,551                           |
| 1961.....                            | 10,229                              | 2,611,715                            | 2,581,212                               | n.a.   | 41,461                                  | 42,455                      | 42,455   | 6,313             | 2,015,334                            | 1,991,142                               | n.a.   | 27,900                                  | n.a.                        | 75,995                           |
| 1962.....                            | 12,289                              | 3,117,909                            | 3,087,532                               | 2,475,289  | 48,669                                  | 58,106                      | 83,182   | 8,218             | n.a.                                 | n.a.                                    | n.a.   | n.a.                                    | n.a.                        | n.a.                             |
| 1963.....                            | 13,031                              | 3,354,909                            | 3,324,299                               | 2,639,357  | 53,893                                  | 72,164                      | 58,474   | 8,218             | 2,551,794                            | 2,533,478                               | 1,964,209  | 38,490                                  | 53,907                      | 104,033                          |
| 1964.....                            | 14,901                              | 4,110,290                            | 4,074,180                               | 3,235,388  | 61,613                                  | 77,990                      | 111,094  | 9,904             | 3,416,622                            | 3,387,362                               | 2,682,093  | 49,645                                  | 62,265                      | 144,022                          |
| 1965.....                            | 18,000                              | 5,317,183                            | 5,262,109                               | 4,159,998  | 86,505                                  | 103,066                     | 176,623  | 12,774            | 4,475,929                            | 4,433,687                               | n.a.   | 71,179                                  | n.a.                        | 225,880                          |
| 1966.....                            | 17,603                              | 5,299,487                            | 5,294,759                               | 4,214,391  | 75,863                                  | 102,985                     | 160,119  | 12,105            | 4,470,921                            | 4,433,687                               | n.a.   | 60,983                                  | n.a.                        | 196,965                          |
| 1967.....                            | 22,388                              | 6,673,389                            | 6,611,212                               | 5,283,027  | 101,047                                 | 125,858                     | 211,337  | 14,256            | 5,538,329                            | 5,486,776                               | 4,364,764  | 73,287                                  | n.a.                        | 267,801                          |
| 1968.....                            | 20,882                              | 6,728,252                            | 6,658,281                               | 5,243,438  | 110,950                                 | 136,468                     | 239,786  | 14,120            | 5,676,874                            | 5,620,928                               | 4,399,075  | 91,566                                  | 112,558                     | 281,463                          |
| MANUFACTURING                        |                                     |                                      |   |  |   |                             |  |                   |                                      |   |  |   |                             |                                  |
| 1959.....                            | 11,849                              | 4,156,795                            | 4,120,786                               | 3,121,071  | 74,225                                  | 66,501                      | 107,795  | 8,016             | 3,555,534                            | n.a.                                    | n.a.   | n.a.                                    | n.a.                        | 152,706                          |
| 1960.....                            | 15,240                              | 4,546,450                            | 4,506,728                               | 3,239,620  | 85,147                                  | 87,893                      | 102,931  | 8,970             | 4,444,637                            | 3,520,595                               | 2,503,613  | 61,016                                  | 60,728                      | 161,299                          |
| 1961.....                            | 18,152                              | 5,290,295                            | 5,230,566                               | n.a.   | 96,299                                  | 111,669                     | 136,234  | 10,775            | 4,444,637                            | 4,392,235                               | n.a.   | 74,111                                  | n.a.                        | 201,219                          |
| 1962.....                            | 18,152                              | 5,290,295                            | 5,230,566                               | n.a.   | 96,299                                  | 111,669                     | 136,234  | 10,775            | 4,444,637                            | 4,392,235                               | n.a.   | 74,111                                  | n.a.                        | 201,219                          |
| 1963.....                            | 19,607                              | 6,904,268                            | 6,831,413                               | 5,077,924  | 127,933                                 | 143,228                     | 173,157  | 12,926            | 5,590,996                            | 5,536,882                               | 4,088,684  | 90,714                                  | 110,555                     | 263,269                          |
| 1964.....                            | 21,659                              | 7,876,416                            | 7,501,104                               | 5,800,743  | 140,671                                 | 164,200                     | 285,471  | 15,236            | 6,463,840                            | 6,396,296                               | 4,656,151  | 110,149                                 | 135,602                     | 351,577                          |
| 1965.....                            | 22,554                              | 8,259,182                            | 8,123,715                               | 5,787,809  | 166,221                                 | 243,903                     | 359,148  | 15,611            | 7,712,082                            | 7,107,755                               | n.a.   | 126,985                                 | n.a.                        | 469,019                          |
| 1966.....                            | 21,737                              | 9,421,868                            | 9,332,502                               | 6,810,371  | 168,593                                 | 193,383                     | 476,177  | 14,666            | 7,898,611                            | 7,830,538                               | n.a.   | 132,746                                 | n.a.                        | 580,092                          |
| 1967.....                            | 24,568                              | 10,631,459                           | 10,490,081                              | 7,650,516  | 208,066                                 | 222,623                     | 493,544  | 17,482            | 9,264,344                            | 9,135,908                               | 6,575,884  | 160,994                                 | n.a.                        | 609,179                          |
| 1968.....                            | 25,951                              | 10,868,629                           | 10,690,081                              | 7,846,644  | 211,689                                 | 222,623                     | 493,544  | 17,482            | 9,264,344                            | 9,135,908                               | 6,575,884  | 160,994                                 | n.a.                        | 609,179                          |

Footnotes at end of table.



Table 9.3—NUMBER, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1968—Continued

| Industrial division and year   | Returns with and without net income |                                      |   |  |                                    |                             |   | Returns with net income |                                      |   |  |                                    |                             |                                  |
|--|-------------------------------------|--------------------------------------|---|--|------------------------------------|-----------------------------|---|-------------------------|--------------------------------------|---|--|------------------------------------|-----------------------------|----------------------------------|
|  | Number of returns                   | Total receipts<br>(Thousand dollars) | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) | Number of returns       | Total receipts<br>(Thousand dollars) | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Net income<br>(Thousand dollars) |
|  | (1)                                 | (2)                                  | (3)                                     | (4)  | (5)                                | (6)                         | (7)   | (8)                     | (9)                                  | (10)                                    | (11)   | (12)                               | (13)                        | (14)                             |
| <b>TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES</b> |                                     |                                      |   |  |                                    |                             |   |                         |                                      |   |  |                                    |                             |                                  |
| 1959.....  | 2,510                               | 416,805                              | 408,140                                 | 257,104  | 24,371                             | 17,140                      | 16,538  | 1,540                   | n.a.                                 | n.a.                                    | n.a.   | n.a.                               | n.a.                        | 23,168                           |
| 1960.....  | 2,998                               | 491,882                              | 474,926                                 | 282,729  | 33,081                             | 21,522                      | 13,667  | 1,777                   | 363,445                              | 348,291                                 | 201,533  | 18,669                             | 15,307                      | 27,019                           |
| 1961.....  | 2,109                               | 674,614                              | 630,836                                 | n.a.   | 32,836                             | n.a.                        | 50,981  | 2,458                   | 500,093                              | 459,630                                 | n.a.   | 21,379                             | n.a.                        | 60,701                           |
| 1962.....  | 4,802                               | 778,620                              | 764,852                                 | 471,080  | 38,249                             | 32,899                      | 29,877  | 2,910                   | n.a.                                 | n.a.                                    | n.a.   | n.a.                               | n.a.                        | n.a.                             |
| 1963.....  | 5,724                               | 906,563                              | 886,180                                 | 569,295  | 56,239                             | 41,936                      | 29,173  | 3,572                   | 634,852                              | 618,502                                 | 378,928  | 30,437                             | 27,682                      | 51,316                           |
| 1964.....  | 6,132                               | 1,080,097                            | 1,046,158                               | 681,636  | 57,479                             | 46,652                      | 41,120  | 3,656                   | 870,721                              | 843,721                                 | 549,633  | 42,170                             | 36,304                      | 64,375                           |
| 1965.....  | 7,090                               | 1,170,673                            | 1,114,737                               | 746,129  | 60,850                             | 43,136                      | 56,678  | 4,519                   | 941,855                              | 922,417                                 | n.a.   | 40,522                             | n.a.                        | 84,756                           |
| 1966.....  | 7,097                               | 1,295,889                            | 1,276,509                               | 718,929  | 80,815                             | 52,420                      | 43,829  | 4,621                   | 1,059,656                            | 1,043,329                               | n.a.   | 58,730                             | n.a.                        | 71,690                           |
| 1967.....  | 8,598                               | 1,563,641                            | 1,532,057                               | 780,323  | 80,787                             | 51,620                      | 78,152  | 5,715                   | 1,110,270                            | 1,084,617                               | 606,512  | 56,883                             | n.a.                        | 110,709                          |
| 1968.....  | 10,009                              | 1,764,064                            | 1,731,667                               | 1,079,902  | 102,033                            | 77,361                      | 70,264  | 6,125                   | 1,517,321                            | 1,488,968                               | 919,698  | 76,083                             | 67,061                      | 110,699                          |
| <b>WHOLESALE AND RETAIL TRADE</b>  |                                     |                                      |   |  |                                    |                             |   |                         |                                      |   |  |                                    |                             |                                  |
| 1959.....  | 31,616                              | 11,156,330                           | 11,041,806                              | 8,700,764  | 91,361                             | 128,811                     | 154,724   | 21,140                  | n.a.                                 | n.a.                                    | n.a.   | n.a.                               | n.a.                        | 227,131                          |
| 1960.....  | 38,568                              | 13,842,049                           | 13,656,990                              | 10,990,184   | 110,418                            | 152,917                     | 151,833   | 25,171                  | 10,513,071                           | 10,373,682                              | 8,328,689  | 80,906                             | 115,835                     | 234,970                          |
| 1961.....  | 43,822                              | 14,456,503                           | 14,227,606                              | 12,944,061   | 124,402                            | n.a.                        | 211,661   | 29,084                  | 11,873,422                           | 11,711,939                              | n.a.   | 92,451                             | n.a.                        | 314,677                          |
| 1962.....  | 51,541                              | 16,971,630                           | 16,711,110                              | 12,944,061   | 158,096                            | 221,252                     | 321,989   | 34,696                  | 16,122,809                           | 15,883,646                              | 12,300,862   | n.a.                               | n.a.                        | n.a.                             |
| 1963.....  | 57,585                              | 19,433,793                           | 19,141,576                              | 14,783,741   | 176,460                            | 284,530                     | 329,061   | 39,212                  | 16,122,809                           | 15,883,646                              | 12,300,862   | 130,898                            | 234,415                     | 464,582                          |
| 1964.....  | 63,423                              | 22,837,820                           | 22,556,401                              | 17,455,117   | 204,455                            | 298,751                     | 442,920   | 43,438                  | 19,048,912                           | 18,816,475                              | 14,613,350   | 155,755                            | 246,179                     | 585,509                          |
| 1965.....  | 68,219                              | 25,904,288                           | 25,545,434                              | 19,528,975   | 220,009                            | 305,644                     | 540,257   | 47,775                  | 22,161,574                           | 21,855,001                              | n.a.   | 172,756                            | n.a.                        | 683,123                          |
| 1966.....  | 72,393                              | 27,154,692                           | 26,792,735                              | 20,705,044   | 241,172                            | 351,765                     | 622,674   | 49,950                  | 22,594,422                           | 22,278,800                              | n.a.   | 187,182                            | n.a.                        | 779,969                          |
| 1967.....  | 76,929                              | 30,503,021                           | 29,940,032                              | 22,935,191   | 273,182                            | 428,509                     | 710,559   | 52,382                  | 25,623,178                           | 25,320,462                              | 19,436,838   | 206,762                            | n.a.                        | 901,697                          |
| 1968.....  | 81,579                              | 31,881,190                           | 31,440,597                              | 25,625,360   | 273,505                            | 433,578                     | 863,234   | 58,441                  | 29,763,868                           | 29,371,363                              | 22,533,277   | 218,036                            | 362,234                     | 1,017,968                        |
| <b>Wholesale Trade</b>   |                                     |                                      |   |  |                                    |                             |   |                         |                                      |   |  |                                    |                             |                                  |
| 1959.....  | 9,182                               | 5,014,472                            | 4,979,031                               | 4,135,106  | 31,941                             | 51,927                      | 72,034  | 6,900                   | n.a.                                 | n.a.                                    | n.a.   | n.a.                               | n.a.                        | 94,423                           |
| 1960.....  | 11,637                              | 6,400,030                            | 6,328,542                               | 5,355,449  | 36,179                             | 62,348                      | 87,659  | 8,477                   | 5,239,951                            | 5,178,389                               | 4,369,116  | 29,752                             | 52,349                      | 114,659                          |
| 1961.....  | 13,189                              | 6,433,336                            | 6,351,684                               | n.a.   | 42,135                             | n.a.                        | 97,729  | 9,625                   | 5,580,556                            | 5,511,089                               | n.a.   | 35,952                             | n.a.                        | 126,761                          |
| 1962.....  | 14,868                              | n.a.                                 | n.a.                                    | n.a.   | n.a.                               | n.a.                        | n.a.  | 10,907                  | n.a.                                 | n.a.                                    | n.a.   | n.a.                               | n.a.                        | n.a.                             |
| 1963.....  | 17,403                              | 7,884,824                            | 7,704,455                               | 6,276,826  | 55,306                             | 119,501                     | 164,222   | 12,628                  | 6,839,372                            | 6,752,955                               | 5,438,712  | 44,625                             | 108,608                     | 159,544                          |
| 1964.....  | 18,765                              | 10,090,163                           | 9,988,315                               | 8,162,402  | 65,480                             | 117,399                     | 202,135   | 13,552                  | 8,850,412                            | 8,761,558                               | 7,143,344  | 55,894                             | 107,558                     | 245,436                          |
| 1965.....  | 19,083                              | 10,730,281                           | 10,604,257                              | 8,792,175  | 68,951                             | 94,804                      | 229,027   | 14,903                  | 9,557,248                            | 9,445,041                               | n.a.   | 59,483                             | n.a.                        | 268,987                          |
| 1966.....  | 21,068                              | 11,835,426                           | 11,702,078                              | 9,462,321  | 80,000                             | 134,102                     | 300,620   | 15,689                  | 10,069,190                           | 9,951,559                               | n.a.   | 65,217                             | n.a.                        | 343,491                          |
| 1967.....  | 20,809                              | 12,138,518                           | 11,996,803                              | 9,800,138  | 84,186                             | 133,381                     | 271,808   | 15,000                  | 10,628,171                           | 10,504,604                              | 8,569,192  | 67,762                             | n.a.                        | 340,467                          |
| 1968.....  | 23,358                              | 14,668,441                           | 14,447,938                              | 11,709,926   | 93,170                             | 152,225                     | 331,705   | 17,402                  | 13,349,456                           | 13,145,934                              | 10,661,241   | 80,036                             | 131,918                     | 374,888                          |
| <b>Retail Trade</b>  |                                     |                                      |   |  |                                    |                             |   |                         |                                      |   |  |                                    |                             |                                  |
| 1959.....  | 20,310                              | 5,448,169                            | 5,376,824                               | 4,039,395  | 53,453                             | 62,498                      | 67,607  | 12,772                  | n.a.                                 | n.a.                                    | n.a.   | n.a.                               | n.a.                        | 114,056                          |
| 1960.....  | 24,650                              | 6,798,797                            | 6,695,663                               | 5,148,067  | 67,304                             | 79,841                      | 56,739  | 15,132                  | 4,744,684                            | 4,674,997                               | 3,556,511  | 45,689                             | 55,507                      | 127,170                          |
| 1961.....  | 29,472                              | 7,531,220                            | 7,422,948                               | n.a.   | 77,881                             | n.a.                        | 102,355   | 18,595                  | 5,848,634                            | 5,704,898                               | n.a.   | 54,588                             | n.a.                        | 174,098                          |
| 1962.....  | 34,902                              | n.a.                                 | n.a.                                    | n.a.   | n.a.                               | n.a.                        | n.a.  | 22,457                  | n.a.                                 | n.a.                                    | n.a.   | n.a.                               | n.a.                        | n.a.                             |
| 1963.....  | 38,868                              | 11,141,331                           | 10,952,089                              | 8,220,178  | 116,290                            | 158,037                     | 149,517   | 25,577                  | 8,930,568                            | 8,780,866                               | 6,614,789  | 81,792                             | 119,598                     | 248,412                          |
| 1964.....  | 43,583                              | 12,401,091                           | 12,224,957                              | 9,035,471  | 135,282                            | 177,067                     | 232,920   | 29,346                  | 9,918,860                            | 9,778,183                               | 7,264,228  | 90,705                             | 135,281                     | 329,723                          |
| 1965.....  | 47,821                              | 14,700,476                           | 14,524,156                              | 10,702,831   | 152,799                            | 203,854                     | 290,243   | 32,590                  | 12,083,544                           | 11,906,233                              | n.a.   | 108,270                            | n.a.                        | 397,671                          |
| 1966.....  | 50,776                              | 15,700,491                           | 15,476,577                              | 11,092,535   | 152,799                            | 203,854                     | 310,540   | 33,907                  | 13,338,425                           | 13,134,377                              | n.a.   | 119,857                            | n.a.                        | 422,761                          |
| 1967.....  | 54,480                              | 17,660,898                           | 17,443,237                              | 12,785,072   | 182,944                            | 266,959                     | 426,342   | 36,310                  | 14,598,579                           | 14,423,401                              | 10,597,521   | 134,628                            | n.a.                        | 545,279                          |
| 1968.....  | 58,061                              | 19,166,555                           | 18,946,520                              | 13,680,470   | 180,099                            | 280,716                     | 530,551   | 46,910                  | 16,387,229                           | 16,198,271                              | 11,822,056   | 137,868                            | 230,265                     | 641,868                          |
| <b>Wholesale and Retail Trade not Allocable</b>                            |                                     |                                      |   |  |                                    |                             |   |                         |                                      |   |  |                                    |                             |                                  |
| 1959.....  | 2,124                               | 693,689                              | 685,951                                 | 526,263  | 5,967                              | 14,386                      | 15,083  | 1,468                   | n.a.                                 | n.a.                                    | n.a.   | n.a.                               | n.a.                        | 18,642                           |
| 1960.....  | 2,281                               | 643,222                              | 632,785                                 | 486,868  | 6,935                              | 10,728                      | 11,565  | 1,562                   | 528,656                              | 520,956                                 | 403,062  | 5,485                              | 7,979                       | 13,161                           |
| 1961.....  | 1,161                               | 491,947                              | 482,974                                 | n.a.   | 4,386                              | n.a.                        | 11,467  | 1,864                   | 444,252                              | 435,952                                 | n.a.   | 3,910                              | n.a.                        | 13,778                           |
| 1962.....  | 1,771                               | n.a.                                 | n.a.                                    | n.a.   | n.a.                               | n.a.                        | n.a.  | 1,307                   | n.a.                                 | n.a.                                    | n.a.   | n.a.                               | n.a.                        | n.a.                             |
| 1963.....  | 1,314                               | 408,638                              | 405,032                                 | 286,737  | 4,864                              | 7,192                       | 15,322  | 1,002                   | 362,869                              | 349,785                                 | 247,361  | 4,481                              | 6,209                       | 16,626                           |
| 1964.....  | 1,075                               | 346,566                              | 343,129                                 | 257,444  | 3,687                              | 4,285                       | 7,865   | 740                     | 279,640                              | 276,734                                 | 205,778  | 3,156                              | 3,340                       | 10,350                           |
| 1965.....  | 1,215                               | 574,531                              | 566,991                                 | 431,939  | 5,550                              | 7,006                       | 15,182  | 881                     | 503,727                              | 503,727                                 | n.a.   | 4,983                              | n.a.                        | 16,465                           |
| 1966.....  | 572                                 | 218,875                              | 214,080                                 | 150,580  | 2,433                              | 2,967                       | 11,514  | 354                     | 186,807                              | 192,869                                 | n.a.   | 2,098                              | n.a.                        | 13,737                           |
| 1967.....  | 1,640                               | 503,605                              | 497,992                                 | 348,381  | 6,052                              | 12,129                      | 12,409  | 1,072                   | 396,452                              | 392,452                                 | 270,125  | 4,372                              | n.a.                        | 15,951                           |
| 1968.....  | 221                                 | 46,154                               | 46,129                                  | 34,944   | 326                                | 637                         | 978   | 129                     | 27,183                               | 27,158                                  | 19,980   | 132                                | 71                          | 1,212                            |

Footnotes at end of table.

## ACTIVE SMALL BUSINESS CORPORATIONS

Table 9.3—NUMBER, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1968—Continued

| Industrial division and year        | Returns with and without net income |   |  |  |   | Returns with net income   |                             |   |   |   | Taxes<br>(Thousand<br>dollars) | Net<br>income<br>(Thousand<br>dollars) |  |         |
|-------------------------------------|-------------------------------------|---|--|--|---|---|-----------------------------|---|---|---|--------------------------------|--|--|---------|
|                                     | Number of<br>returns<br>(1)         | Total<br>receipts<br>(Thousand<br>dollars)<br>(2) | Business<br>receipts<br>(Thousand<br>dollars)<br>(3) | Cost of<br>sales and<br>operations<br>(Thousand<br>dollars)<br>(4) | Deprecia-<br>tion<br>(Thousand<br>dollars)<br>(5) | Net income<br>(less<br>deficit)<br>(Thousand<br>dollars)<br>(7) | Number of<br>returns<br>(8) | Total<br>receipts<br>(Thousand<br>dollars)<br>(9) | Business<br>receipts<br>(Thousand<br>dollars)<br>(10) | Cost of<br>sales and<br>operations<br>(Thousand<br>dollars)<br>(11) |                                |  | Deprecia-<br>tion<br>(Thousand<br>dollars)<br>(12) |         |
| FINANCE, INSURANCE, AND REAL ESTATE |                                     |   |  |  |   |   |                             |   |   |   |                                |  |  |         |
| 1959.....                           | 7,480                               | 325,581   | 195,017  | 5,250  | 7,643   | 9,404   | 58,675                      | 4,970   | n.a.  | n.a.  | n.a.                           | n.a.                                   | n.a.   | 70,249  |
| 1960.....                           | 10,368                              | 423,636   | 278,441  | 36,783   | 10,123  | 12,476  | 56,296                      | 6,427   | 338,683   | 219,368   | 32,121                         | 6,686                                  | 8,503  | 75,549  |
| 1961.....                           | 12,135                              | 513,138   | 349,966  | n.a.   | 12,202  | n.a.  | 81,545                      | 7,893   | 414,288   | 277,549   | n.a.                           | 7,854                                  | n.a.   | 103,437 |
| 1962.....                           | 13,395                              | 547,273   | 342,061  | 76,235   | 15,328  | 20,439  | 76,726                      | 8,590   | 776,355   | 523,752   | 86,768                         | 13,955                                 | 20,479   | 143,719 |
| 1963.....                           | 15,948                              | 886,222   | 606,580  | 103,938  | 19,002  | 25,983  | 119,360                     | 10,191  | 685,395   | 459,907   | 133,930                        | 14,540                                 | 20,031   | 136,916 |
| 1964.....                           | 17,904                              | 835,319   | 569,675  | 165,685  | 20,319  | 26,998  | 100,234                     | 11,502  | 879,663   | 599,948   | n.a.                           | 12,942                                 | n.a.   | 195,245 |
| 1965.....                           | 19,336                              | 1,036,488   | 724,983  | 234,401  | 20,289  | 32,878  | 160,561                     | 12,297  | 979,663   | 690,057   | n.a.                           | 16,344                                 | n.a.   | 169,116 |
| 1966.....                           | 21,904                              | 1,177,335   | 876,574  | 265,963  | 25,750  | 38,829  | 112,900                     | 13,340  | 949,501   | 690,057   | n.a.                           | 16,344                                 | n.a.   | 169,116 |
| 1967.....                           | 20,340                              | 1,030,872   | 813,925  | 240,369  | 23,036  | 31,737  | 123,900                     | 12,847  | 877,815   | 697,641   | 223,911                        | 15,014                                 | n.a.   | 159,261 |
| 1968.....                           | 25,749                              | 1,410,564   | 1,021,199  | 278,851  | 33,140  | 43,165  | 122,027                     | 15,899  | 1,136,199   | 826,641   | 228,332                        | 19,035                                 | 29,509   | 193,498 |
| SERVICES                            |                                     |   |  |  |   |   |                             |   |   |   |                                |  |  |         |
| 1959.....                           | 8,652                               | 962,596   | 935,707  | 522,983  | 47,668  | 30,417  | 28,430                      | 5,047   | n.a.  | n.a.  | n.a.                           | n.a.                                   | n.a.   | 53,050  |
| 1960.....                           | 11,760                              | 1,316,266   | 1,279,498  | 589,568  | 73,343  | 39,317  | 24,163                      | 6,064   | 943,993   | 916,846   | 428,265                        | 36,046                                 | 25,335   | 68,440  |
| 1961.....                           | 14,954                              | 1,761,903   | 1,714,965  | n.a.   | 93,083  | n.a.  | 33,552                      | 8,582   | 1,298,663   | 1,265,448   | n.a.                           | 50,254                                 | n.a.   | 96,570  |
| 1962.....                           | 17,537                              | 1,868,164   | 1,802,923  | 888,302  | 102,527   | 59,642  | 25,046                      | 9,765   | n.a.  | n.a.  | n.a.                           | n.a.                                   | n.a.   | n.a.    |
| 1963.....                           | 20,217                              | 2,395,781   | 2,336,657  | 1,089,750  | 119,244   | 80,884  | 48,231                      | 10,677  | 1,685,090   | 1,652,946   | 775,795                        | 60,422                                 | 52,257   | 119,059 |
| 1964.....                           | 25,610                              | 2,600,552   | 2,520,250  | 1,273,959  | 150,599   | 96,287  | 54,219                      | 14,460  | 1,843,449   | 1,789,850   | 918,177                        | 79,315                                 | 61,461   | 143,240 |
| 1965.....                           | 28,902                              | 3,217,500   | 3,130,773  | 1,555,712  | 157,290   | 111,912   | 85,386                      | 17,161  | 2,373,914   | 2,312,202   | n.a.                           | 105,159                                | n.a.   | 203,511 |
| 1966.....                           | 35,913                              | 4,582,403   | 4,395,792  | 2,432,130  | 191,118   | 145,002   | 177,976                     | 18,169  | 3,489,935   | 3,376,661   | n.a.                           | 105,159                                | n.a.   | 290,740 |
| 1967.....                           | 39,723                              | 5,710,477   | 5,620,988  | 2,821,988  | 208,069   | 163,649   | 183,630                     | 20,830  | 3,586,589   | 3,528,620   | 1,962,310                      | 127,698                                | n.a.   | 306,373 |
| 1968.....                           | 42,150                              | 5,472,303   | 5,309,927  | 2,834,425  | 240,176   | 180,347   | 146,711                     | 24,454  | 4,056,055   | 3,920,945   | 2,022,319                      | 140,212                                | 123,747  | 337,414 |
| NATURE OF BUSINESS NOT ALLOCABLE    |                                     |   |  |  |   |   |                             |   |   |   |                                |  |  |         |
| 1959.....                           | 579                                 | 14,416  | 13,369   | 5,840  | 418   | 454   | 163                         | 224   | n.a.  | n.a.  | n.a.                           | n.a.                                   | n.a.   | 1,115   |
| 1960.....                           | 480                                 | 5,760   | 4,942  | 605  | 155   | 235   | 356                         | 135   | 4,493   | 3,687   | 449                            | 69                                     | 104  | 1,310   |
| 1961.....                           | 379                                 | 5,887   | 5,526  | n.a.   | 534   | n.a.  | 155                         | 90  | 4,420   | 4,192   | n.a.                           | 418                                    | n.a.   | 814     |
| 1962.....                           | 362                                 | 5,074   | 4,053  | 2,660  | 215   | 148   | 415                         | 88  | n.a.  | n.a.  | n.a.                           | n.a.                                   | n.a.   | n.a.    |
| 1963.....                           | 452                                 | 7,999   | 6,908  | 3,288  | 243   | 256   | 104                         | 125   | 7,159   | 6,230   | 2,893                          | 182                                    | 155  | 916     |
| 1964.....                           | 476                                 | 6,585   | 6,242  | 4,432  | 53  | 237   | 1815                        | 84  | 2,681   | 2,360   | 1,172                          | 21                                     | 57   | 526     |
| 1965.....                           | 578                                 | 12,428  | 11,920   | 7,426  | 329   | 306   | 561                         | 188   | 11,913  | 11,434  | n.a.                           | 273                                    | n.a.   | 970     |
| 1966.....                           | 545                                 | 19,354  | 5,035  | 1,665  | 203   | 786   | 12,417                      | 163   | 17,670  | 3,405   | n.a.                           | 173                                    | n.a.   | 13,305  |
| 1967.....                           | 1,821                               | 174,251   | 172,979  | 119,573  | 3,203   | 3,754   | 11,035                      | 685   | 106,502   | 105,340   | 67,761                         | 1,217                                  | n.a.   | 4,962   |
| 1968.....                           | 161                                 | 46,702  | 46,636   | 28,831   | 410   | 1,360   | 1,273                       | 161   | 46,702  | 46,636  | 28,831                         | 410                                    | 1,360  | 1,273   |

P.a. - Not available.

If deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."



## ACTIVE CORPORATION RETURNS

Table 9.4.—NUMBER, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1968

| Industrial division and year                | Returns with net income |                                   |                                      |   |                                 |                          |  | Returns with net income |               |               |             |            |            |            |
|---|-------------------------|-----------------------------------|--------------------------------------|---|---------------------------------|--------------------------|--|-------------------------|---------------|---------------|-------------|------------|------------|------------|
|   | Number of returns       | Total receipts (Thousand dollars) | Business receipts (Thousand dollars) | Cost of sales and operations (Thousand dollars) | Depreciation (Thousand dollars) | Taxes (Thousand dollars) | Net income (less deficit) (Thousand dollars) |                         |               |               |             |            |            |            |
|   | (1)                     | (2)                               | (3)                                  | (4)   | (5)                             | (6)                      | (7)  |                         | (8)           | (9)           | (10)        | (11)       | (12)       | (13)       |
| <b>ALL INDUSTRIAL DIVISIONS</b>             |                         |                                   |                                      |   |                                 |                          |  |                         |               |               |             |            |            |            |
| 1959.....                                   | 1,074,120               | 816,799,984                       | 776,914,945                          | 557,061,668                                     | 20,493,626                      | 19,189,112               | 46,797,367                                   | 670,381                 | 719,416,050   | 682,186,185   | 486,700,630 | 16,753,957 | 16,753,957 | 31,651,314 |
| 1960.....                                   | 1,140,774               | 849,131,939                       | 802,790,920                          | 577,039,064                                     | 21,159,675                      | 21,159,675               | 43,505,174                                   | 670,339                 | 724,451,248   | 685,691,917   | 486,314,907 | 18,566,763 | 18,566,763 | 50,381,364 |
| 1961.....                                   | 1,190,386               | 873,177,644                       | 823,423,265                          | 586,937,253                                     | 23,687,786                      | 24,482,873               | 45,893,038                                   | 713,389                 | 750,988,885   | 709,250,361   | 500,062,940 | 19,769,987 | 19,769,987 | 54,401,331 |
| 1962.....                                   | 1,282,042               | 949,305,344                       | 895,120,385                          | 638,036,147                                     | 27,553,447                      | 27,553,447               | 49,606,038                                   | 783,959                 | 825,454,516   | 780,435,537   | 552,635,537 | 23,466,084 | 23,466,084 | 56,381,001 |
| 1963.....                                   | 1,323,187               | 1,006,766,704                     | 949,548,793                          | 67,971,818                                      | 54,564,177                      | 27,083,705               | 54,284,740                                   | 808,045                 | 887,327,015   | 834,410,804   | 587,506,634 | 25,566,444 | 25,566,444 | 63,119,118 |
| 1964.....                                   | 1,375,717               | 1,086,739,483                     | 1,010,889,198                        | 722,476,998                                     | 31,696,117                      | 29,804,237               | 61,575,194                                   | 858,315                 | 968,051,704   | 906,764,757   | 638,617,704 | 27,630,039 | 27,630,039 | 68,734,851 |
| 1965.....                                   | 1,434,990               | 1,194,600,664                     | 1,110,381,727                        | 792,952,590                                     | 34,115,115                      | 31,656,410               | 75,889,821                                   | 915,311                 | 1,079,654,387 | 1,011,806,929 | 711,952,708 | 30,468,973 | 30,468,973 | 80,794,801 |
| 1966.....                                   | 1,468,715               | 1,306,517,897                     | 1,244,700,364                        | 868,425,312                                     | 37,473,236                      | 35,131,919               | 80,527,706                                   | 939,846                 | 1,180,734,247 | 1,107,110,112 | 777,094,056 | 33,700,307 | 33,700,307 | 87,740,316 |
| 1967.....                                   | 1,524,360               | 1,374,598,532                     | 1,304,999,247                        | 908,598,347                                     | 40,819,886                      | 37,066,030               | 78,181,729                                   | 983,906                 | 1,421,446,154 | 1,341,379,488 | 798,844,616 | 35,404,616 | 35,404,616 | 86,653,746 |
| 1968.....                                   | 1,541,637               | 1,507,785,704                     | 1,403,499,593                        | 989,550,267                                     | 44,384,154                      | 40,979,690               | 85,961,938                                   | 996,308                 | 1,449,977,434 | 1,425,609,155 | 878,686,065 | 38,619,960 | 38,619,960 | 95,102,000 |
| <b>AGRICULTURE, FORESTRY, AND FISHERIES</b> |                         |                                   |                                      |   |                                 |                          |  |                         |               |               |             |            |            |            |
| 1959.....                                   | 15,603                  | 3,837,620                         | 3,676,501                            | 2,336,445                                       | 164,450                         | 78,142                   | 105,884                                      | 8,305                   | 1,964,723     | 2,433,394     | 1,364,810   | 61,009     | 61,009     | 106,951    |
| 1960.....                                   | 17,139                  | 4,402,207                         | 4,214,621                            | 2,602,963                                       | 178,103                         | 89,446                   | 101,151                                      | 9,746                   | 2,083,051     | 2,939,554     | 1,534,236   | 109,046    | 109,046    | 199,291    |
| 1961.....                                   | 18,981                  | 5,139,348                         | 5,077,402                            | 3,698,201                                       | 209,562                         | 103,180                  | 110,151                                      | 10,746                  | 2,976,505     | 3,768,956     | 2,164,549   | 146,134    | 146,134    | 249,091    |
| 1962.....                                   | 21,130                  | 6,489,029                         | 6,377,517                            | 4,357,109                                       | 227,470                         | 118,686                  | 160,954                                      | 11,734                  | 4,953,911     | 4,767,658     | 2,321,319   | 161,540    | 161,540    | 288,618    |
| 1963.....                                   | 23,470                  | 7,986,573                         | 7,492,590                            | 5,661,850                                       | 248,518                         | 140,808                  | 95,662                                       | 11,237                  | 5,036,574     | 4,747,011     | 2,301,034   | 197,915    | 197,915    | 327,540    |
| 1964.....                                   | 25,933                  | 9,329,424                         | 8,965,818                            | 6,328,862                                       | 265,701                         | 142,176                  | 138,999                                      | 11,968                  | 6,853,505     | 6,572,049     | 3,107,877   | 174,817    | 174,817    | 334,105    |
| 1965.....                                   | 27,530                  | 10,264,274                        | 9,805,343                            | 7,265,169                                       | 280,670                         | 169,430                  | 289,334                                      | 15,609                  | 8,122,740     | 7,852,743     | 4,177,722   | 200,108    | 200,108    | 425,307    |
| 1966.....                                   | 29,749                  | 11,604,616                        | 11,103,046                           | 8,187,109                                       | 319,053                         | 170,650                  | 289,334                                      | 16,604                  | 9,451,549     | 9,162,687     | 4,177,722   | 226,193    | 226,193    | 465,397    |
| 1967.....                                   | 31,448                  | 12,936,370                        | 12,405,311                           | 9,244,059                                       | 374,123                         | 200,930                  | 367,972                                      | 17,567                  | 10,773,905    | 10,483,053    | 4,174,397   | 233,124    | 233,124    | 487,603    |
| 1968.....                                   | 31,244                  | 14,550,515                        | 14,016,517                           | 10,631,692                                      | 365,360                         | 197,523                  | 467,955                                      | 17,101                  | 12,548,566    | 12,260,058    | 5,821,880   | 243,530    | 243,530    | 501,590    |
| <b>MINING</b>                               |                         |                                   |                                      |   |                                 |                          |  |                         |               |               |             |            |            |            |
| 1959.....                                   | 12,920                  | 10,354,855                        | 9,896,963                            | 5,812,331                                       | 691,002                         | 283,555                  | 645,874                                      | 6,175                   | 8,165,843     | 7,899,413     | 4,400,884   | 481,831    | 481,831    | 1,146,969  |
| 1960.....                                   | 13,017                  | 10,925,775                        | 10,408,286                           | 6,067,937                                       | 719,555                         | 308,792                  | 732,864                                      | 5,735                   | 8,502,316     | 8,095,143     | 4,492,932   | 486,830    | 486,830    | 1,259,244  |
| 1961.....                                   | 13,731                  | 12,257,972                        | 11,615,577                           | 6,933,073                                       | 760,119                         | 338,394                  | 862,437                                      | 6,695                   | 9,596,206     | 9,196,506     | 5,451,529   | 545,529    | 545,529    | 1,351,156  |
| 1962.....                                   | 13,539                  | 12,529,440                        | 11,955,257                           | 7,210,728                                       | 846,503                         | 353,764                  | 933,601                                      | 6,445                   | 10,575,465    | 9,940,106     | 5,451,529   | 587,999    | 587,999    | 1,257,222  |
| 1963.....                                   | 14,878                  | 13,055,307                        | 12,448,085                           | 7,295,434                                       | 842,167                         | 347,603                  | 1,203,730                                    | 6,994                   | 10,982,334    | 10,482,936    | 5,893,304   | 673,922    | 673,922    | 1,549,553  |
| 1964.....                                   | 14,487                  | 13,314,271                        | 12,709,383                           | 7,525,956                                       | 857,171                         | 348,323                  | 1,227,575                                    | 7,205                   | 10,428,311    | 9,965,814     | 5,468,166   | 667,551    | 667,551    | 1,576,621  |
| 1965.....                                   | 13,285                  | 12,602,087                        | 11,903,304                           | 8,187,175                                       | 912,097                         | 331,935                  | 1,391,939                                    | 6,627                   | 10,475,464    | 9,965,814     | 5,468,166   | 639,276    | 639,276    | 1,576,621  |
| 1966.....                                   | 14,831                  | 14,609,352                        | 13,889,920                           | 8,187,175                                       | 912,097                         | 331,935                  | 1,391,939                                    | 7,284                   | 11,962,687    | 11,392,405    | 6,470,260   | 696,325    | 696,325    | 2,077,451  |
| 1967.....                                   | 14,441                  | 13,679,722                        | 12,754,444                           | 7,409,515                                       | 873,607                         | 347,511                  | 1,464,356                                    | 7,172                   | 11,573,270    | 10,795,019    | 5,979,223   | 666,215    | 666,215    | 1,966,189  |
| 1968.....                                   | 12,813                  | 14,550,455                        | 13,794,849                           | 8,052,484                                       | 911,208                         | 387,024                  | 1,603,385                                    | 6,823                   | 12,406,224    | 11,777,868    | 6,581,203   | 742,889    | 742,889    | 1,970,311  |
| <b>CONTRACT CONSTRUCTION</b>                |                         |                                   |                                      |   |                                 |                          |  |                         |               |               |             |            |            |            |
| 1959.....                                   | 66,160                  | 32,140,410                        | 31,681,534                           | 26,610,044                                      | 602,495                         | 397,334                  | 579,108                                      | 38,438                  | 25,047,786    | 24,677,714    | 20,484,586  | 437,286    | 437,286    | 925,146    |
| 1960.....                                   | 72,332                  | 32,893,347                        | 32,361,892                           | 27,115,785                                      | 627,039                         | 462,137                  | 379,132                                      | 39,622                  | 25,047,786    | 24,677,714    | 20,484,586  | 437,286    | 437,286    | 925,146    |
| 1961.....                                   | 83,791                  | 37,412,748                        | 36,742,703                           | 30,865,495                                      | 660,710                         | 551,256                  | 509,159                                      | 46,654                  | 28,069,688    | 27,597,927    | 23,869,431  | 429,469    | 429,469    | 1,178,404  |
| 1962.....                                   | 90,604                  | 41,065,409                        | 40,311,096                           | 33,857,740                                      | 734,138                         | 631,733                  | 617,156                                      | 50,000                  | 31,742,147    | 31,151,692    | 23,869,431  | 544,471    | 544,471    | 1,111,404  |
| 1963.....                                   | 96,466                  | 45,648,687                        | 44,766,916                           | 37,747,598                                      | 816,795                         | 788,737                  | 644,446                                      | 56,727                  | 34,835,485    | 34,161,750    | 28,909,681  | 592,520    | 592,520    | 1,161,500  |
| 1964.....                                   | 104,134                 | 49,741,423                        | 48,776,202                           | 40,947,386                                      | 859,635                         | 866,453                  | 943,090                                      | 62,093                  | 39,668,516    | 38,875,335    | 32,244,376  | 675,551    | 675,551    | 1,445,456  |
| 1965.....                                   | 113,284                 | 56,694,874                        | 55,696,213                           | 46,611,664                                      | 972,906                         | 933,698                  | 1,237,935                                    | 70,641                  | 46,777,875    | 45,948,685    | 38,024,203  | 774,774    | 774,774    | 1,780,576  |
| 1966.....                                   | 123,373                 | 61,029,874                        | 61,850,382                           | 51,867,138                                      | 1,123,883                       | 1,056,634                | 1,398,935                                    | 70,641                  | 51,861,587    | 50,941,285    | 43,634,318  | 891,469    | 891,469    | 1,974,084  |
| 1967.....                                   | 123,180                 | 68,021,913                        | 66,828,236                           | 55,629,499                                      | 1,204,572                       | 1,206,928                | 1,543,148                                    | 79,846                  | 55,757,911    | 54,858,306    | 45,064,754  | 917,484    | 917,484    | 2,142,084  |
| 1968.....                                   | 125,999                 | 72,262,793                        | 70,831,186                           | 58,532,534                                      | 1,364,466                       | 1,353,140                | 1,713,140                                    | 79,348                  | 59,391,658    | 58,264,162    | 47,559,051  | 1,081,507  | 1,081,507  | 2,345,391  |
| <b>MANUFACTURING</b>                        |                         |                                   |                                      |   |                                 |                          |  |                         |               |               |             |            |            |            |
| 1959.....                                   | 156,297                 | 363,157,167                       | 356,972,649                          | 256,268,083                                     | 9,227,824                       | 9,223,589                | 24,985,884                                   | 105,799                 | 330,069,833   | 324,916,074   | 230,113,282 | 8,452,765  | 8,452,765  | 26,434,639 |
| 1960.....                                   | 165,862                 | 371,093,042                       | 364,611,950                          | 260,824,028                                     | 9,838,599                       | 10,039,780               | 22,144,790                                   | 103,567                 | 328,898,102   | 322,816,749   | 227,415,868 | 8,811,076  | 8,811,076  | 24,188,610 |
| 1961.....                                   | 173,558                 | 377,380,234                       | 369,911,448                          | 263,691,327                                     | 10,503,230                      | 10,625,001               | 22,493,578                                   | 110,494                 | 336,831,731   | 329,783,972   | 231,716,731 | 9,666,305  | 9,666,305  | 24,549,132 |
| 1962.....                                   | 183,149                 | 407,866,669                       | 399,659,829                          | 283,675,065                                     | 12,418,859                      | 11,738,065               | 25,350,966                                   | 120,687                 | 369,340,766   | 361,788,399   | 254,091,178 | 11,319,429 | 11,319,429 | 27,200,500 |
| 1963.....                                   | 181,800                 | 429,506,943                       | 419,348,765                          | 295,239,898                                     | 13,036,630                      | 12,798,693               | 28,778,748                                   | 113,974                 | 395,577,111   | 385,984,909   | 268,913,762 | 12,119,196 | 12,119,196 | 30,593,319 |
| 1964.....                                   | 184,961                 | 464,819,543                       | 453,156,983                          | 316,726,016                                     | 13,992,333                      | 14,813,798               | 32,555,559                                   | 124,956                 | 431,522,477   | 420,222,494   | 290,616,682 | 13,107,548 | 13,107,548 | 34,420,063 |
| 1965.....                                   | 185,924                 | 514,718,841                       | 502,981,871                          | 350,620,750                                     | 15,077,092                      | 15,677,092               | 32,555,559                                   | 131,337                 | 483,408,232   | 472,222,299   | 326,241,363 | 14,257,052 | 14,257,052 | 37,870,269 |
| 1966.....                                   | 187,642                 | 571,099,172                       | 557,318,591                          | 390,877,215                                     | 16,333,903                      | 17,052,332               | 44,403,696                                   | 136,439                 | 537,795,065   | 524,643,326   | 364,633,538 | 16,071,671 | 16,071,671 | 41,870,261 |
| 1967.....                                   | 197,062                 | 590,822,351                       | 576,569,503                          | 403,894,962                                     | 17,984,660                      | 17,616,569               | 47,059,076                                   | 136,749                 | 569,067,125   | 559,550,993   | 370,986,884 | 16,818,034 | 16,818,034 | 42,622,875 |
| 1968.....                                   | 191,910                 | 648,964,802                       | 632,929,330                          | 442,119,190                                     | 19,757,114                      | 19,237,835               | 44,411,467                                   | 132,393                 | 603,492,161   | 588,252,473   | 427,344,914 | 18,465,435 | 18,465,435 | 46,976,015 |

Footnotes at end of table.

## ACTIVE CORPORATION RETURNS

Table 9.4—NUMBER, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1968—Continued

| Industrial division and year   | Returns with and without net income |                                      |   |  |                                    |                             |   | Returns with net income |                                      |   |  |                                    |                             |                                  |
|--|-------------------------------------|--------------------------------------|---|--|------------------------------------|-----------------------------|---|-------------------------|--------------------------------------|---|--|------------------------------------|-----------------------------|----------------------------------|
|  | (1)                                 | (2)                                  | (3)                                     | (4)  | (5)                                | (6)                         | (7)   | (8)                     | (9)                                  | (10)                                    | (11)   | (12)                               | (13)                        | (14)                             |
|  | Number of returns                   | Total receipts<br>(Thousand dollars) | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Net income (less deficit)<br>(Thousand dollars) | Number of returns       | Total receipts<br>(Thousand dollars) | Business receipts<br>(Thousand dollars) | Cost of sales and operations<br>(Thousand dollars) | Depreciation<br>(Thousand dollars) | Taxes<br>(Thousand dollars) | Net income<br>(Thousand dollars) |
| <b>TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES</b> |                                     |                                      |   |  |                                    |                             |   |                         |                                      |   |  |                                    |                             |                                  |
| 1959.....  | 43,195                              | 62,308,546                           | 60,609,006                              | 35,330,333   | 4,808,187                          | 3,924,783                   | 6,790,796                                       | 26,832                  | 53,904,887                           | 52,553,600                              | 29,451,757   | 4,230,474                          | 3,435,319                   | 7,184,523                        |
| 1960.....  | 39,623                              | 69,921,988                           | 68,132,467                              | 38,091,846   | 5,246,273                          | 4,145,213                   | 6,992,116                                       | 26,331                  | 56,958,988                           | 55,429,103                              | 31,719,943   | 4,643,253                          | 3,655,197                   | 7,520,299                        |
| 1961.....  | 43,852                              | 68,153,988                           | 66,322,225                              | 38,657,096   | 5,689,673                          | 4,271,346                   | 7,486,686                                       | 30,166                  | 57,885,477                           | 56,422,034                              | 31,567,835   | 4,837,016                          | 3,736,932                   | 8,022,298                        |
| 1962.....  | 47,048                              | 73,156,453                           | 71,091,979                              | 41,351,344   | 6,734,877                          | 4,667,023                   | 8,010,638                                       | 32,612                  | 67,473,967                           | 67,227,021                              | 34,812,763   | 5,829,785                          | 4,198,228                   | 8,559,069                        |
| 1963.....  | 56,291                              | 77,870,156                           | 75,710,896                              | 44,570,744   | 7,360,744                          | 4,951,928                   | 8,923,311                                       | 35,164                  | 70,164,253                           | 68,224,129                              | 39,146,095   | 6,703,202                          | 4,599,514                   | 9,393,357                        |
| 1964.....  | 56,238                              | 81,726,097                           | 79,450,169                              | 46,320,351   | 7,871,703                          | 5,175,269                   | 9,738,884                                       | 35,622                  | 74,403,220                           | 72,344,784                              | 41,700,577   | 7,267,301                          | 4,812,128                   | 10,171,667                       |
| 1965.....  | 88,956,219                          | 86,438,612                           | 80,931,152                              | 48,933,748   | 8,993,748                          | 6,495,856                   | 10,699,369                                      | 38,379                  | 83,092,647                           | 80,819,924                              | 46,494,587   | 8,573,590                          | 5,211,130                   | 11,019,778                       |
| 1966.....  | 99,925                              | 97,097,754                           | 94,205,011                              | 54,677,629   | 9,475,211                          | 6,119,889                   | 11,619,764                                      | 39,245                  | 90,563,695                           | 87,935,896                              | 50,185,038   | 8,977,156                          | 5,919,111                   | 11,980,041                       |
| 1967.....  | 66,045                              | 102,398,443                          | 99,190,985                              | 58,303,545   | 10,400,692                         | 6,567,383                   | 10,602,908                                      | 42,315                  | 87,786,594                           | 85,161,445                              | 48,018,244   | 9,102,853                          | 5,815,439                   | 11,225,336                       |
| 1968.....  | 65,551                              | 112,587,061                          | 109,132,172                             | 64,002,891   | 11,386,619                         | 7,317,244                   | 10,516,059                                      | 41,293                  | 96,281,941                           | 93,724,493                              | 52,574,654   | 9,787,105                          | 6,583,213                   | 11,404,295                       |
| <b>WHOLESALE AND RETAIL TRADE</b>  |                                     |                                      |   |  |                                    |                             |   |                         |                                      |   |  |                                    |                             |                                  |
| 1959.....  | 334,717                             | 256,647,744                          | 252,867,764                             | 202,994,607  | 1,969,449                          | 2,481,580                   | 5,367,128                                       | 217,857                 | 223,361,735                          | 220,103,653                             | 176,162,497  | 1,649,946                          | 2,150,054                   | 6,488,706                        |
| 1960.....  | 395,623                             | 270,846,706                          | 265,362,964                             | 213,065,409  | 2,129,202                          | 2,906,697                   | 4,225,610                                       | 214,638                 | 223,220,369                          | 219,777,821                             | 175,783,480  | 1,686,017                          | 2,409,624                   | 5,877,147                        |
| 1961.....  | 364,947                             | 288,852,852                          | 286,419,143                             | 211,056,044  | 2,189,595                          | 3,093,751                   | 4,563,809                                       | 224,948                 | 229,273,523                          | 225,599,088                             | 179,458,786  | 1,751,839                          | 2,566,801                   | 5,861,975                        |
| 1962.....  | 403,435                             | 309,589,920                          | 293,118,648                             | 233,483,629  | 2,447,721                          | 3,452,691                   | 5,176,405                                       | 249,440                 | 255,960,956                          | 251,524,224                             | 200,964,204  | 1,979,048                          | 2,866,782                   | 6,522,651                        |
| 1963.....  | 421,553                             | 335,319,452                          | 329,056,077                             | 241,342,871  | 2,549,203                          | 3,750,782                   | 5,356,626                                       | 257,293                 | 267,466,640                          | 262,359,896                             | 207,105,618  | 2,098,405                          | 3,147,075                   | 6,810,996                        |
| 1964.....  | 440,509                             | 369,166,479                          | 358,173,249                             | 260,687,633  | 2,719,324                          | 3,854,639                   | 6,633,103                                       | 278,306                 | 295,811,803                          | 290,344,293                             | 230,207,982  | 2,293,783                          | 3,316,237                   | 7,956,192                        |
| 1965.....  | 453,174                             | 389,125,991                          | 381,613,132                             | 300,039,372  | 2,531,866                          | 4,116,778                   | 7,620,764                                       | 299,928                 | 323,451,804                          | 316,160,039                             | 249,940,469  | 2,463,984                          | 3,529,345                   | 9,175,718                        |
| 1966.....  | 469,841                             | 410,369,867                          | 403,252,835                             | 316,405,742  | 3,367,313                          | 4,885,617                   | 8,240,466                                       | 306,945                 | 339,491,100                          | 332,908,134                             | 260,918,710  | 2,699,558                          | 4,200,900                   | 9,702,287                        |
| 1967.....  | 471,979                             | 451,856,434                          | 442,509,642                             | 343,742,405  | 3,860,414                          | 5,285,407                   | 8,511,782                                       | 318,746                 | 355,876,403                          | 349,640,978                             | 271,828,207  | 2,864,228                          | 4,508,120                   | 10,498,513                       |
| 1968.....  |                                     |                                      |   |  |                                    | 6,069,315                   | 10,355,164                                      | 331,752                 | 399,757,538                          | 391,418,295                             | 303,023,148  | 3,312,387                          | 5,283,610                   | 11,815,325                       |
| <b>Wholesale Trade</b>   |                                     |                                      |   |  |                                    |                             |   |                         |                                      |   |  |                                    |                             |                                  |
| 1959.....  | 109,648                             | 125,702,917                          | 124,124,376                             | 106,399,412  | 647,180                            | 955,631                     | 2,562,827                                       | 78,958                  | 110,986,419                          | 109,575,240                             | 93,588,992   | 549,721                            | 855,146                     | 2,890,626                        |
| 1960.....  | 117,437                             | 132,444,133                          | 130,636,700                             | 112,211,313  | 701,667                            | 1,121,045                   | 2,129,626                                       | 79,977                  | 113,577,146                          | 112,001,862                             | 95,962,217   | 571,565                            | 967,983                     | 2,646,567                        |
| 1961.....  | 123,442                             | 132,513,679                          | 130,588,312                             | 111,230,651  | 712,168                            | 1,225,429                   | 2,286,650                                       | 84,255                  | 114,908,226                          | 113,246,792                             | 96,429,720   | 587,211                            | 1,059,737                   | 2,774,991                        |
| 1962.....  | 132,372                             | 144,810,079                          | 142,730,398                             | 121,779,889  | 795,260                            | 1,372,929                   | 2,420,520                                       | 91,697                  | 125,223,426                          | 123,432,404                             | 105,089,771  | 646,925                            | 1,181,793                   | 3,111,911                        |
| 1963.....  | 137,617                             | 148,211,264                          | 145,810,454                             | 124,290,702  | 831,133                            | 1,478,383                   | 2,479,840                                       | 94,215                  | 129,749,851                          | 127,681,567                             | 108,717,039  | 701,071                            | 1,288,383                   | 3,078,468                        |
| 1964.....  | 159,899,254                         | 157,538,432                          | 157,538,432                             | 134,329,596  | 869,185                            | 1,490,783                   | 2,908,468                                       | 100,640                 | 142,355,385                          | 140,286,997                             | 119,436,717  | 739,606                            | 1,325,634                   | 3,429,432                        |
| 1965.....  | 146,555                             | 174,066,994                          | 171,414,482                             | 142,393,480  | 954,242                            | 1,600,206                   | 3,517,480                                       | 107,407                 | 155,111,880                          | 152,801,361                             | 123,434,861  | 813,905                            | 1,412,960                   | 4,070,474                        |
| 1966.....  | 151,177                             | 184,921,354                          | 182,166,272                             | 153,629,328  | 1,083,795                          | 1,972,031                   | 3,794,051                                       | 109,850                 | 164,222,223                          | 161,836,528                             | 136,083,381  | 910,629                            | 1,739,088                   | 4,365,047                        |
| 1967.....  | 182,573                             | 207,460,606                          | 204,041,662                             | 170,796,173  | 1,322,902                          | 2,382,728                   | 4,439,165                                       | 113,702                 | 184,683,090                          | 180,743,247                             | 151,439,392  | 1,152,716                          | 2,128,041                   | 4,997,092                        |
| 1968.....  |                                     |                                      |   |  |                                    |                             |   |                         |                                      |   |  |                                    |                             |                                  |
| <b>Retail Trade</b>  |                                     |                                      |   |  |                                    |                             |   |                         |                                      |   |  |                                    |                             |                                  |
| 1959.....  | 199,624                             | 120,151,714                          | 118,156,300                             | 88,324,372   | 1,208,265                          | 1,378,058                   | 2,762,884                                       | 123,795                 | 103,008,332                          | 101,341,621                             | 79,408,518   | 1,003,445                          | 1,168,041                   | 3,293,445                        |
| 1960.....  | 217,269                             | 128,013,664                          | 125,786,259                             | 91,893,576   | 1,320,453                          | 1,640,560                   | 2,224,003                                       | 122,675                 | 102,348,725                          | 100,637,991                             | 79,259,471   | 1,034,069                          | 1,325,117                   | 2,989,266                        |
| 1961.....  | 230,243                             | 132,437,539                          | 130,096,689                             | 96,237,108   | 1,410,438                          | 1,770,564                   | 2,151,902                                       | 134,054                 | 109,545,496                          | 107,605,409                             | 79,426,181   | 1,111,606                          | 1,430,942                   | 2,920,698                        |
| 1962.....  | 245,187                             | 146,670,306                          | 143,687,333                             | 106,330,064  | 1,974,438                          | 1,983,429                   | 2,639,668                                       | 130,391                 | 122,403,492                          | 122,433,452                             | 91,128,620   | 1,698,826                          | 1,608,229                   | 3,392,899                        |
| 1963.....  | 257,383                             | 157,044,641                          | 153,555,461                             | 114,016,990  | 1,672,419                          | 2,203,397                   | 2,783,025                                       | 138,168                 | 133,877,777                          | 130,982,166                             | 97,509,324   | 1,357,805                          | 1,800,370                   | 3,617,538                        |
| 1964.....  | 272,166                             | 171,803,854                          | 168,016,983                             | 123,432,699  | 1,815,259                          | 2,313,809                   | 3,595,633                                       | 174,262                 | 150,243,764                          | 146,952,022                             | 108,445,763  | 1,524,488                          | 1,947,453                   | 4,368,628                        |
| 1965.....  | 286,591                             | 183,200,772                          | 183,924,517                             | 135,432,385  | 1,947,476                          | 2,495,487                   | 4,052,089                                       | 189,142                 | 164,770,323                          | 160,940,730                             | 118,701,618  | 1,624,888                          | 2,075,614                   | 5,036,325                        |
| 1966.....  | 298,432                             | 202,661,968                          | 197,824,082                             | 145,146,903  | 2,113,015                          | 2,887,809                   | 4,410,477                                       | 195,547                 | 173,725,518                          | 169,588,160                             | 123,683,318  | 1,773,831                          | 2,348,461                   | 5,290,129                        |
| 1967.....  | 315,381                             | 220,514,318                          | 216,340,613                             | 157,762,025  | 2,384,474                          | 3,240,347                   | 5,144,086                                       | 209,944                 | 189,217,988                          | 185,587,396                             | 134,599,797  | 1,968,573                          | 2,734,642                   | 6,078,834                        |
| 1968.....  | 314,602                             | 241,433,185                          | 235,504,058                             | 170,669,086  | 2,512,364                          | 3,585,485                   | 5,851,773                                       | 214,888                 | 212,491,803                          | 207,126,180                             | 149,618,901  | 2,135,540                          | 3,120,618                   | 6,746,316                        |
| <b>Wholesale and Retail Trade not Allocable</b>                            |                                     |                                      |   |  |                                    |                             |   |                         |                                      |   |  |                                    |                             |                                  |
| 1959.....  | 25,445                              | 10,793,113                           | 10,587,088                              | 8,270,823  | 114,004                            | 147,891                     | 241,417   | 15,104                  | 9,366,984                            | 9,186,792                               | 7,164,987  | 96,780                             | 126,867                     | 304,635                          |
| 1960.....  | 20,517                              | 9,123,474                            | 8,939,335                               | 6,960,520  | 103,082                            | 145,052                     | 170,981   | 11,986                  | 7,846,498                            | 7,137,968                               | 5,365,792  | 80,383                             | 116,524                     | 241,314                          |
| 1961.....  | 11,292                              | 5,895,488                            | 5,774,162                               | 4,386,085  | 66,389                             | 97,758                      | 125,257   | 6,986                   | 4,850,801                            | 4,746,887                               | 3,602,885  | 53,022                             | 82,122                      | 166,286                          |
| 1962.....  | 11,293                              | 6,846,097                            | 6,700,917                               | 5,173,876  | 77,623                             | 96,787                      | 111,519   | 7,392                   | 5,725,039                            | 5,608,718                               | 4,264,813  | 62,197                             | 76,760                      | 162,441                          |
| 1963.....  | 8,435                               | 4,334,015                            | 4,236,677                               | 3,235,179  | 45,651                             | 68,302                      | 93,761  | 4,910                   | 3,837,012                            | 3,792,255                               | 2,879,255  | 39,329                             | 59,122                      | 114,990                          |
| 1964.....  | 6,784                               | 3,616,344                            | 3,500,662                               | 2,525,338  | 34,880                             | 50,097                      | 129,002   | 3,403                   | 3,212,454                            | 3,105,314                               | 2,225,902  | 29,659                             | 43,150                      | 148,132                          |
| 1965.....  | 6,158                               | 2,898,709                            | 2,834,250                               | 2,152,350  | 16,643                             | 24,875                      | 51,531  | 3,379                   | 2,402,901                            | 2,402,901                               | 1,803,950  | 25,151                             | 34,771                      | 68,950                           |
| 1966.....  | 3,765                               | 1,665,076                            | 1,624,298                               | 1,246,941  | 10,643                             | 24,377                      | 35,598  | 1,248                   | 1,346,359                            | 1,346,359                               | 1,051,011  | 10,046                             | 22,591                      | 47,111                           |
| 1967.....  | 3,729                               | 2,286,449                            | 2,204,920                               | 1,638,202  | 72,603                             | 72,603                      | 83,178  | 5,610                   | 2,063,639                            | 2,063,639                               | 1,619,261  | 30,626                             | 31,226                      | 106,907                          |
| 1968.....  | 4,267                               | 3,004,693                            | 2,963,922                               | 2,276,346  | 30,148                             | 41,102                      | 64,226  | 1,162                   | 2,383,045                            | 2,348,868                               | 1,764,855  | 24,131                             | 34,551                      | 71,917                           |

Footnotes at end of table.



## ACTIVE CORPORATION RETURNS

Table 9.4—NUMBER, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1959-1968—Continued

| Industrial division and year        | Returning with and without net income |                                       |  |   |                                     | Returning with net income    |  |                       |                                       |   |  |                                      |                               |                                    |
|-------------------------------------|---------------------------------------|---------------------------------------|--|---|-------------------------------------|------------------------------|--|-----------------------|---------------------------------------|---|--|--------------------------------------|-------------------------------|------------------------------------|
|                                     | Number of returns (1)                 | Total receipts (Thousand dollars) (2) | Business receipts (Thousand dollars) (3) | Cost of sales and operations (Thousand dollars) (4) | Depreciation (Thousand dollars) (5) | Taxes (Thousand dollars) (6) | Net income (less deficit) (Thousand dollars) (7) | Number of returns (8) | Total receipts (Thousand dollars) (9) | Business receipts (Thousand dollars) (10) | Cost of sales and operations (Thousand dollars) (11) | Depreciation (Thousand dollars) (12) | Taxes (Thousand dollars) (13) | Net income (Thousand dollars) (14) |
| FINANCE, INSURANCE, AND REAL ESTATE |                                       |                                       |  |   |                                     |                              |  |                       |                                       |   |  |                                      |                               |                                    |
| 1959.....                           | 318,59                                | 6,911,738                             | 36,065,139                               | 16,084,774  | 1,633,098                           | 2,214,454                    | 7,155,612  | 404,761               | 57,678,675                            | 31,723,959                                | 14,943,699   | 1,311,905                            | 1,801,639                     | 7,321,386                          |
| 1960.....                           | 324,88                                | 7,242,327                             | 43,476,140                               | 17,133,046  | 1,558,448                           | 2,508,144                    | 7,504,426  | 404,991               | 61,508,474                            | 35,496,553                                | 16,030,107   | 1,456,077                            | 2,039,345                     | 9,161,421                          |
| 1961.....                           | 340,41                                | 7,382,354                             | 43,135,510                               | 18,075,618  | 1,404,316                           | 2,700,119                    | 8,280,109  | 411,086               | 65,405,264                            | 38,464,347                                | 16,852,019   | 1,339,009                            | 2,171,054                     | 9,911,143                          |
| 1962.....                           | 369,58                                | 8,189,666                             | 46,094,993                               | 19,347,470  | 1,370,430                           | 2,963,896                    | 8,380,896  | 427,118               | 70,436,990                            | 40,489,117                                | 17,973,600   | 1,714,169                            | 2,341,450                     | 9,804,179                          |
| 1963.....                           | 375,375                               | 9,344,367                             | 56,145,438                               | 24,343,485  | 1,494,030                           | 3,873,664                    | 8,382,346  | 425,668               | 78,950,254                            | 45,452,976                                | 20,000,449   | 1,777,989                            | 2,525,074                     | 9,851,491                          |
| 1964.....                           | 383,17                                | 10,176,701                            | 57,400,339                               | 28,074,08   | 1,383,955                           | 3,501,119                    | 9,131,639  | 437,627               | 85,442,311                            | 45,456,214                                | 21,889,310   | 1,931,180                            | 2,667,971                     | 10,397,044                         |
| 1965.....                           | 388,418                               | 11,047,301                            | 61,370,561                               | 30,084,411  | 1,845,406                           | 3,677,855                    | 10,844,277                                       | 443,113               | 96,401,348                            | 51,027,191                                | 24,888,704   | 1,836,918                            | 2,899,166                     | 11,509,477                         |
| 1966.....                           | 407,760                               | 11,914,911                            | 66,013,937                               | 32,221,325  | 3,054,653                           | 4,014,775                    | 11,002,481                                       | 448,658               | 107,471,146                           | 59,547,743                                | 29,902,572   | 2,130,089                            | 3,114,510                     | 12,762,894                         |
| 1967.....                           | 399,115                               | 13,138,953                            | 71,797,493                               | 37,131,676  | 3,186,779                           | 4,314,318                    | 13,147,424                                       | 257,631               | 116,496,654                           | 64,442,389                                | 31,145,688   | 2,423,860                            | 3,419,068                     | 14,377,351                         |
| 1968.....                           | 407,192                               | 14,670,082                            | 76,636,579                               | 38,752,934  | 3,531,061                           | 4,760,934                    | 12,074,693                                       | 257,716               | 129,978,787                           | 66,984,244                                | 33,725,969   | 2,634,571                            | 3,762,151                     | 16,398,386                         |
| SERVICES                            |                                       |                                       |  |   |                                     |                              |  |                       |                                       |   |  |                                      |                               |                                    |
| 1959.....                           | 110,000                               | 1,527,256                             | 20,954,310                               | 11,350,715  | 1,459,953                           | 573,405                      | 968,506  | 61,754                | 11,980,731                            | 11,004,137                                | 9,309,076  | 907,557                              | 435,005                       | 1,321,429                          |
| 1960.....                           | 121,04                                | 1,746,783                             | 27,106,422                               | 11,425,725  | 1,433,168                           | 667,807                      | 849,352  | 64,026                | 18,080,555                            | 17,189,245                                | 9,119,411  | 956,085                              | 481,737                       | 1,311,402                          |
| 1961.....                           | 137,925                               | 2,420,339                             | 34,563,081                               | 15,766,070  | 1,530,190                           | 742,343                      | 889,926  | 71,085                | 19,701,490                            | 18,677,117                                | 9,128,819  | 1,036,133                            | 523,307                       | 1,473,462                          |
| 1962.....                           | 150,094                               | 2,809,321                             | 36,607,939                               | 16,437,311  | 1,770,502                           | 854,312                      | 833,141  | 79,822                | 20,390,574                            | 19,827,191                                | 10,779,828   | 1,118,430                            | 598,778                       | 1,697,846                          |
| 1963.....                           | 163,786                               | 3,163,898                             | 30,038,742                               | 17,980,626  | 1,911,770                           | 1,018,312                    | 901,109  | 85,687                | 24,550,422                            | 23,100,939                                | 12,350,563   | 1,441,733                            | 721,702                       | 1,619,971                          |
| 1964.....                           | 176,902                               | 3,410,153                             | 32,487,018                               | 17,906,05   | 2,389,460                           | 1,099,016                    | 1,159,005  | 98,191                | 26,059,942                            | 24,905,150                                | 13,761,075   | 1,501,679                            | 750,359                       | 1,968,89                           |
| 1965.....                           | 188,177                               | 3,777,034                             | 36,546,59                                | 19,851,041  | 2,377,766                           | 1,591,461                    | 1,590,097  | 107,440               | 31,116,039                            | 29,742,893                                | 16,460,811   | 1,608,739                            | 975,276                       | 2,307,933                          |
| 1966.....                           | 20,065                                | 4,081,993                             | 41,184,713                               | 22,760,389  | 3,009,302                           | 1,424,339                    | 1,827,647  | 117,899               | 35,029,377                            | 34,251,826                                | 18,508,238   | 2,218,849                            | 1,109,824                     | 2,487,101                          |
| 1967.....                           | 220,561                               | 4,441,130                             | 45,310,688                               | 26,351,943  | 3,116,316                           | 1,511,387                    | 1,982,587  | 124,471               | 38,326,468                            | 36,251,806                                | 11,207,830   | 2,423,910                            | 1,121,164                     | 2,797,951                          |
| 1968.....                           | 198,898                               | 51,046,73                             | 49,541,730                               | 27,970,369  | 3,202,060                           | 1,771,680                    | 3,021,876  | 132,006               | 41,029,034                            | 39,069,483                                | 22,500,065   | 3,399,325                            | 1,327,169                     | 3,083,792                          |
| NATURE OF BUSINESS NOT ALLOCABLE    |                                       |                                       |  |   |                                     |                              |  |                       |                                       |   |  |                                      |                               |                                    |
| 1959.....                           | 16,531                                | 214,328                               | 103,679                                  | 74,341  | 7,132                               | 5,270                        | 1,729  | 1,460                 | 1,424,037                             | 128,341                                   | 50,019   | 4,260                                | 3,131                         | 21,319                             |
| 1960.....                           | 17,337                                | 125,979                               | 116,328                                  | 4,324   | 4,688                               | 3,954                        | 11,530   | 1,456                 | 8,755                                 | 74,627                                    | 21,524   | 4,535                                | 2,079                         | 15,725                             |
| 1961.....                           | 8,065                                 | 84,144                                | 76,176                                   | 36,701  | 3,491                               | 2,606                        | 15,955   | 1,101                 | 49,132                                | 42,917                                    | 18,198   | 1,584                                | 1,176                         | 9,934                              |
| 1962.....                           | 7,796                                 | 109,943                               | 103,147                                  | 67,218  | 3,398                               | 2,693                        | 13,708   | 1,387                 | 83,360                                | 78,472                                    | 51,435   | 1,239                                | 1,748                         | 7,181                              |
| 1963.....                           | 7,906                                 | 127,551                               | 115,449                                  | 66,312  | 4,015                               | 4,378                        | 19,198   | 1,504                 | 66,137                                | 58,258                                    | 32,364   | 1,440                                | 1,784                         | 6,272                              |
| 1964.....                           | 7,432                                 | 91,359                                | 87,109                                   | 60,381  | 1,434                               | 1,684                        | 1,025  | 957                   | 6,704                                 | 60,624                                    | 41,539   | 629                                  | 80                            | 4,610                              |
| 1965.....                           | 7,372                                 | 95,033                                | 85,013                                   | 4,462   | 2,960                               | 2,97                         | 3,015  | 1,177                 | 63,178                                | 26,833                                    | 26,833   | 1,526                                | 1,255                         | 10,276                             |
| 1966.....                           | 8,030                                 | 113,834                               | 91,912                                   | 57,163  | 3,161                               | 4,480                        | 5,930  | 1,311                 | 58,181                                | 40,630                                    | 19,415   | 1,754                                | 2,127                         | 18,257                             |
| 1967.....                           | 15,706                                | 589,603                               | 560,052                                  | 343,370   | 1,924                               | 15,656                       | 1,234  | 3,389                 | 388,256                               | 370,219                                   | 232,434  | 5,918                                | 9,329                         | 24,460                             |
| 1968.....                           | 6,051                                 | 120,439                               | 110,568                                  | 68,968  | 1,652                               | 3,990                        | 9,149  | 875                   | 91,149                                | 84,079                                    | 55,181   | 1,212                                | 2,967                         | 6,494                              |

Deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.

See text for explanatory statements and "Description of the Samples and Limitations of the Data."

## Index

\*Asterisk denotes textual reference

- Accounting method, 21\*
- Accounting period, 127-28, 194-95\*
  - partnerships, 192
  - Small Business Corporations, 210
- Active businesses, 249\*
- Adjusted gross income, 22, 249\*
  - proprietorships, 98-123
- Advertising, 249\*
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Agricultural program payments, 20, 249\*
  - proprietorships, 35
- Amortization, 249\*
  - proprietorships, 28-35
  - partnerships, 135-42, 186-91
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Bad debts, 250\*
  - proprietorships, 28-34
  - partnerships, 135-42, 186-91
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Breeding fees
  - proprietorships, 35
- Business deductions, total
  - See* "total deductions" also specific deduction
- Business receipts, 2-17, 21, 125-26, 195, 213, 250\*
  - proprietorships, 28-123
  - partnerships, 129-92
  - Small Business Corporations, 196-211
  - all corporations, 215-48
- Capital gains (losses), 250\*
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Casualty losses, 250\*
  - proprietorships, 28-34
  - partnerships, 135-42, 186-91
- Changes in law, 249\*
- Commissions, 250\*
  - proprietorships, 28-34
- Compensation of officers, 251\*
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Conservation expense, 251\*
  - proprietorships, 35
- Constructive taxable income from related foreign corporations, 251\*
  - all corporations, 220-29
- Contributions, 251\*
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Corporations, 5-17, 213-48\*
- Cost of depreciable property, 251\*
  - proprietorships, 89-97
- Cost of farm products sold
  - proprietorships, 35
- Cost of goods sold
  - See* cost of sales and operations
- Cost of labor, 251\*
  - proprietorships, 28-35
  - partnerships, 135-42, 186-91
- Cost of livestock and products purchased, 251\*
  - proprietorships, 35
- Cost of sales and operations, 5-17, 251-52\*
  - proprietorships, 24-34, 36-85
  - partnerships, 129-82, 186-91
  - Small Business Corporations, 196-207
  - all corporations, 215-41
- Deductions, total
  - See* total deductions
- Depletion, 252\*
  - proprietorships, 28-35
  - partnerships, 135-42, 186-91
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Depreciable property, 21\*
  - proprietorships, 89-97
- Depreciation, 5-17, 21-22, 126-27, 194, 252\*
  - proprietorships, 24-97
  - partnerships, 129-91
  - Small Business Corporations, 196-209
  - all corporations, 215-41
- Distribution to stockholders, 252\*
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Dividends, 252\*
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Farm deductions
  - See* total deductions
- Farms, 20-21\*
  - proprietorships, 35
- Feed purchased
  - proprietorships, 35
- Fertilizers, lime
  - proprietorships, 35
- Forms and instructions, 1968, facsimiles, 269-312
- Freight, trucking
  - proprietorships, 35
- Gasoline, fuel, oil
  - proprietorships, 35
- Geographic data
  - See* State data
- Government obligations (interest received)
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Gross farm profit, 252\*
  - proprietorships, 35
- Gross profit (loss), 5-17, 252\*
  - proprietorships, 28-35
  - partnerships, 135-42, 186-91
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Historical statistics, 313\*
  - proprietorships, 314-15
  - partnerships, 316-18
  - Small Business Corporations, 319-21
  - all corporations, 322-24
- Income (loss) from other partnerships
  - partnerships, 135-42, 186-91
- Income statements
  - proprietorships, 28-35
  - partnerships, 135-42, 186-91
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Income subject to tax, 253\*
  - all corporations, 220-29
- Income tax, 253\*
  - proprietorships, (income tax after credits), 98-123
  - all corporations, 220-29
- Industrial classification, 3, 5-17, 21-2, 253\*
- Insurance, 253\*
  - proprietorships, 28-35
- Interest on Government obligations, 253\*
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Interest paid, 5-17, 253\*
  - proprietorships, 28-35
  - partnerships, 135-42, 186-91
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Interest received, 253\*
  - partnerships, 135-41, 186-91
  - Small Business Corporations, 199-204
  - all corporations, 220-29



- Inventories, 254\*
  - proprietorships, 24-61
  - partnerships, 129-63, 186-91
  - Small Business Corporations, 196-98, 205-7
  - all corporations, 215-19, 230-41
- Investment credit
  - all corporations, 220-29
- Labor, cost of
  - See* cost of labor
- Labor hired
  - See* cost of labor
- Legal and professional fees, 254\*
  - proprietorships, 28-34
- Losses
  - See* capital gains; casualty losses; gross profit; net farm profit; net income; net profit
- Machine hire
  - proprietorships, 35
- Material and supplies, 254\*
  - proprietorships, 28-34
  - partnerships, 135-42, 186-91
- Merchandise purchased, 254\*
  - proprietorships, 28-34
- Net farm profit (loss), 254\*
  - partnerships, 135-42, 186-91
- Net gains (losses), noncapital assets, 254\*
  - partnerships, 135-42, 186-91
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Net income after tax
  - all corporations, 220-29
- Net income (deficit), 195, 213, 254\*
  - Small Business Corporations, 196-207, 210-11
  - all corporations, 215-48
- Net profit (loss), 21, 125, 254\*
  - proprietorships, 24-85, 89-123
  - partnerships, 129-82, 186-92
- Net worth, 254\*
  - Small Business Corporations, 211
- Nonqualifying dividends received, 255\*
  - partnerships, 135-42, 186-91
- Number of businesses, 2-17, 21, 125, 195, 213, 255\*
  - proprietorships, 24-123
  - partnerships, (number of partnerships), 129-92
  - Small Business Corporations (number of returns), 196-211
  - all corporations (number of returns), 215-48
- Other, 255\*
  - costs, deductions, employee benefit plans, expenses, income, interest, receipts
- Partners
  - partnerships, 129-34, 164-82, 186-91
- Partnerships, 2-17, 125-92\*
- Payments to partners, 255\*
  - partnerships, 135-42, 186-91
- Payroll, 255\*
  - proprietorships, 24-27, 36-85
  - partnerships, 129-34, 143-82
- Pension, profit sharing, stock bonus, annuity plans
  - See* retirement plans
- Professional fees
  - See* legal and professional fees
- Profit
  - See* gross profit and net profit
- Proprietor, proprietorship, 2-17, 19-123, 255\*
- Purchases
  - partnerships, 135-42, 186-91
- Receipts, total
  - See* total receipts
- Rent paid, 5-17, 256\*
  - proprietorships, 28-34, 35
  - partnerships, 135-42, 186-91
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Rent received, 256\*
  - partnerships, 135-42, 186-91
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Repairs, 256\*
  - proprietorships, 28-35
- Repairs, 256\*
  - proprietorships, 28-35
  - partnerships, 135-42, 186-91
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Retirement plans, 256\*
  - proprietorships, 28-35
  - partnerships, 135-42, 186-91
  - Small Business Corporations (pension, profit sharing, etc.) 199-204
  - all corporations (pension, profit sharing etc.), 220-29
- Royalties, 256\*
  - partnerships, 135-42, 186-91
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Salaries and wages, 256\*
  - proprietorships, 28-34
  - partnerships, 135-42, 186-91
- Sale of livestock, crops, and products, 256\*
  - proprietorships, 35
- Samples, 259-68\*
- Seed, plants purchased
  - proprietorships, 28-34
- Shareholders, number of
  - Small Business Corporations, 196-98, 211
- Size of—
  - Adjusted gross income:
    - proprietorships, 98-123
  - Assets (total):
    - partnerships, 186-91
  - Business receipts:
    - proprietorships, 36-61, 89-97
    - partnerships, 143-63
    - Small Business Corporations, 205-7
    - all corporations, 230-41
  - Depreciation:
    - proprietorships, 86-88
    - partnerships, 183-85
    - Small Business Corporations, 208-9
- Small business corporations, 5-17, 193-211\*
- State data
  - proprietorships, 62-80, 81-85
  - partnerships, 164-78, 179-82
  - all corporations, 242-48
- Storage, warehousing
  - proprietorships, 35
- Supplies purchased
  - See* material and supplies
- Taxable income, 256\*
  - proprietorships, 98-123
  - all corporations (income subject to tax), 220-29
- Taxes paid, 5-17, 257\*
  - proprietorships, 24-35, 62-85
  - partnerships, 135-42, 164-82, 186-91
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Total assets (liabilities), 257\*
  - partnerships, 186-91
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Total deductions, 257\*
  - proprietorships, 28-35, 86-88
  - partnerships, 135-42, 183-91
  - Small Business Corporations, 199-209
  - all corporations, 220-29
- Total receipts, 257\*
  - partnerships, 129-82, 186-91
  - Small Business Corporations, 196-207
  - all corporations, 215-41
- Total receipts less total deductions, 254\* (net income or deficit)
  - Small Business Corporations, 199-204
  - all corporations, 220-29
- Utilities
  - proprietorships, 35
- Veterinary, medicine
  - proprietorships, 35
- Wages and salaries
  - See* salaries and wages

~~DOES NOT CIRCULATE~~

~~DOES NOT CIRCULATE~~

~~DOES NOT CIRCULATE~~



